MORGAN COUNTY COMMISSION MEETING AGENDA

December 2, 2025

4:00 WORK SESSION 5:00 REGULAR MEETING

PUBLIC NOTICE is hereby given that the MORGAN COUNTY COMMISSION will hold a regular Commission meeting in the Commission meeting room at 48 West Young Street, Morgan, Utah.

4:00 WORK SESSION

Economic Blueprint Draft.

5:00 COMMENCEMENT OF MEETING

(A) Opening Ceremonies

1. Welcome
2. Invocation and/or Moment of Reflection: **Hon. Commissioner Vaughn Nickerson**
3. Pledge of Allegiance
4. Commissioner Mike Newton appearing remotely

(B) Consent Agenda Items

1. Approval of the Morgan County Commission Minutes from November 18, 2025.

2. Approval of the Morgan County Request for Qualifications for Indigent Defense Services (Public Defender RFQ) and authorization to publish and solicit submissions, with a submission deadline of Friday, December 19, 2025 at 5:00 p.m.

(C) Commissioner Declarations of Conflict of Interest

(D) Public Comments (please limit comments to 3 minutes)

(E) Presentations

(F) Action Items

1. Erica White, EMS Deputy Chief – Discussion/Decision – Approval of contract with CMOE (Center for Management & Organization Effectiveness) for a one-day onsite "Courageous Conversations" workshop on January 27, 2026, at 48 W. Young Street, in the fixed amount of $7,500 (including facilitator and travel expenses).

2. Valerie Clausen, Planning Outpost – Discussion/**Public Hearing**/Decision – Water Element update to Morgan County General Plan.

3. Bret Heiner – Public Works – Discussion/Decision – Hardscrabble Road Culvert Project and bids review; Letter to Neil Kilburn regarding easement agreement.

4. Hon. Recorder Shaun Rose – Discussion/Decision – GIS PowerPoint Presentation, ESRI contract.

6:00

5. Hon. Clerk Leslie Hyde – PUBLIC HEARING at 6:00 PM – Morgan County Clerk/Auditor

a. Discussion/**Public Hearing**/Decision – Executive County Officer wage increases per UCA Section 17-66-401.

b. Discussion/**Public Hearing**/Decision – adopting the Operating and Capital Budgets of Morgan County for the 2026 year.

c. Discussion/Decision for Fourth Quarter 2025 Budget Amendments.

6. Josh Cook – Discussion/**Public Hearing**/Decision – Morgan County Planning & Zoning – Title 17 Code update to Morgan County Land Use Code.

7. Hon. Treasurer Kimberly Harrison – Discussion/Decision – Cash Handling Policy.

8. IFAC Grant application – Discussion/Decision – Memo on IFAC uses, requirements, and current application requests.

9. Morgan County Board of Equalization – Discussion/Decision – Hearing Officer's Decisions & Fully Executed Stipulations.

a. CR 25-07-BOE – Resolution(s) Approving or Denying Fully Executed Valuation Stipulations Entered into by the Assessor and Taxpayers for the 2025 BOE to date(Group).
Individual:

i. **CR 25-09-BOE** – Payne Real Estate Investments, LLC
ii. **CR 25-10-BOE** – Nevell Living Trust 12-29-1999
iii. **CR 25-11-BOE** – 5961 N. Roper Drive, LLC
iv. **CR 25-12-BOE** – Wagner, John
v. **CR 25-13-BOE** -- See Ten, LLC
vi. **CR 25-14-BOE** -- Hyde, Leonard

b. CR 25-08-BOE – Resolution(s) Approving or Denying the BOE Hearing Officer's Recommendations and Decisions Issued on Appeals Heard to Date (Group).
Individual:

i. **CR 25-15-BOE** -- WPR01, LLC
ii. **CR 25-16-BOE** -- Wasatch Lot, LLC
iii. **CR 25-17-BOE** -- Fox, Clifford
iv. **CR 25-18-BOE** -- Showshoe Trek, LLC
v. **CR 25-19-BOE** -- DJWPR, LLC
vi. **CR 25-20-BOE** -- Snowberry Lane C2, LLC
vii. **CR 25-21-BOE** -- Coleman, Matt

10. Kate Becker – Administrative Manager – Discussion/Decision

a. Adoption of the 2006 Wildland-Urban Interface (WUI) Code and direction on mapping Morgan County WUI zones pursuant to HB 48.

b. 910 Ranch Letter Draft.

(G) Commissioner Comments

- Commissioner Blocker
- Commissioner Newton
- Commissioner Fackrell
- Commission Vice-Chair Nickerson
- Commission Chair Wilson

Kate Becker –]

The undersigned does hereby certify that the above notice and agenda were posted as required by law this the 1st day of December 2025.

Morgan County Administrative Manager

***Action Item(s) that includes Public Hearing(s) will be held at or after 6:00 PM**

The Commission may vote to discuss certain matters in closed Session (Executive Session) pursuant to Utah Code Annotated §52-4-205. In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call Kate Becker at 435-800-8724 at least 24 hours prior to this meeting. This meeting is streamed live.

If **you want to participate virtually in any public comment listed on this agenda, you need to contact Jeremy@morgancountyutah.gov at least 24 hours before the scheduled meeting.**

1

November 18th, 2025

4:00 WORK SESSION 5:00 REGULAR MEETING

PUBLIC NOTICE is hereby given that the MORGAN COUNTY COMMISSION will hold a regular Commission meeting in the Commission meeting room at 48 West Young Street, Morgan, Utah.

COUNTY COMMISSION
Commission Chair Matt Wilson
Commission Vice Chair Vaugh Nickerson
Commissioner Raelene Blocker
Commissioner Mike Newton
Commissioner Blaine Fackrell

OTHERS IN ATTENDANCE
Debbie Sessions
Tina Kelley
Heidi Nettleton
Ray Nettleton
Dawna Zukirmi
Holly Ackett

OTHER EMPLOYEES
IT Director Jeremy Archibald
Deputy Clerk/Auditor Katie Lasater
Administrative Manager Kate Becker (CAM)
County Attorney Garrett Smith (CA)
Deputy Attorney Janet Christoffersen (DA)
Clerk/Auditor Leslie Hyde
Assessor Janell Walker
Emergency Management Erica White

4:00 WORK SESSION

Cottonwoods Development Agreement Amendment

- The meeting discussed a land swap proposal involving the Wilkinson and Nettleton families to address issues with the Cottonwoods development agreement. The Wilkinsons want to remove 193 acres from Phase 9, while the Nettleton's will add 193 acres from their property. The proposal includes amendments to the development agreement and ordinance, increasing open space from 40% to over 58%, and adding amenities like trails and parks. The Nettleton's will also build a new water tank to serve higher elevation areas. The plan aims to resolve long-standing issues and fulfill open space requirements, while the Wilkinsons seek to exit the original development agreement.

5:00 COMMENCEMENT OF MEETING

(A) Opening Ceremonies

1. Welcome: Chair Wilson
2. Invocation and/or Moment of Reflection: **Hon. Commissioner Wilson**
3. Pledge of Allegiance: Chair Wilson

(B) Consent Agenda Items

1. Approval of the Morgan County Commission Minutes from October 28th, 2025.
2. Acknowledge receipt of the letter of resignation of CEO Board Chair John Barber
3. Approval of Governor's Officer of Economic Opportunity Rural County Grant Contract [No Match]
4. Acknowledge receipt of USU Extension's Annual Return on Investment Report
5. Approve language of RFP for Grant Administration Services
6. Approve the Referee Progression Chart [Does not increase budget]

Commissioner Newton moved to approve the consent agenda items.
Seconded by Commissioner Blocker
VOTE:

Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

(C) Commissioner Declarations of Conflict of Interest

- **None.**

(D) Public Comments (please limit comments to 3 minutes)

- Trevor Covington from Mountain Green expresses concerns about high-density housing in his area. He inquired about ways citizens can influence decisions to prevent high-density housing. Trevor also questioned the potential impact of Nine Springs incorporation on Mountain Green's future development.

(E) Presentations

- **None.**

(F) Action Items

1. **Hon. Sheriff Corey Stark** – Discussion/Decision – Budget Adjustment Request FY 2025
   Discussion and decision on a budget adjustment to cover the shortfall of the animal control contract due to an unforeseen increase earlier in the year.
   a. Deputy Chief James Wagner explained the need to transfer $1,600 from the general fund to cover a shortfall in the animal control budget. The budget was initially based on a $2,000 monthly cost, which increased to $2,500. The new monthly cost is $1,000, but the budget still needs adjustment for the remainder of the year.

Commissioner Newton moved to approve from the budget adjustment and transfer from the general fund to fund 10-4214-260-000.
Seconded by Commissioner Nickerson
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

2. **Josh Cook** – Discussion/Decision – Morgan County Planning & Zoning
   Croydon Gravel Pit CUP: A request for approval of a Conditional Use Permit (C3) that is required for the use of a private gravel pit. The property is identified by parcel number 00-0002-4354 and serial number 01-004-688 and is approximately located at 3100 N Lost Creek Rd in unincorporated Morgan County.
   a. Planner 1 presented the application for a conditional use permit (CUP) for a private gravel pit on Lost Creek Road. The property is currently zoned as rural residential and agriculture, with a total acreage of 247.25 acres. The Planning Commission recommended approval with conditions, including a possible speed limit reduction and landscaping plans.
   b. The Commission discussed the gravel pit's impact on roads, the need for a rock crusher, and the potential for commercial use in the future.

- **c.** The Planning Director explained the conditional use permit process and the potential for future commercial use.
- **d.** Concerns were raised about the gravel pit's impact on public roads and the need for reclamation and bonding.
- **e.** The Commission discusses the possibility of adding conditions to the CUP, such as a renewal period and bond requirements

Commissioner Nickerson moved to approve Application CUB 25.009 for a private gravel pit located at approximately 3100 North OS Creek Road in unincorporated Morgan County, based on the findings and conditions outlined in the staff report dated November 18, 2025, with the added requirement of a five-year renewal period and a corresponding bond covering the same five-year term.
Seconded by Commissioner Fackrell
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

3. **Fire Chief Boyd Carrigan, Swift Water Captain's Holly Ackett and Dawna Zukirmi** – Discussion/Decision – Swift Water

   Discussion and decision on Swift Water's Plans for the County Asset at Taggarts.

   - **a.** Fire Chief provided a report on the swift water rescue team's activities, including rescues and educational outreach. The team received a $30,000 grant for rope equipment, which will also aid in high-angle rescues. Plans for increased training and education for firefighters and river users were discussed.
   - **b.** Holly Ackett and Dawna Zukirmi highlighted the team's efforts to improve river safety and traffic flow at Taggart River Access. They presented a plan to improve parking and traffic flow at Taggart River Access. The proposal includes overlaying the existing road, widening the parking area, and painting crosswalks. The estimated cost is $114,000, with additional funding to be sought for future phases.
   - **c.** The Commission discussed the urgency of the project and the need to address traffic congestion and safety issues.

Commissioner Newton moved to approve a budget amendment to fund improvements at the Taggart loading area—including paving, striping, and any related work—at a cost not to exceed $100,000, with the project to be administered through a newly established sub-fund within the Parks Department.
Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

4. **Morgan County Board of Equalization** – Discussion/Decision – Late Appeals & Stipulations

   Discussion and decision on Morgan County Resolutions approving late appeals and fully executed stipulations to date.

   - **a. CR 25-03-BOE** Late Appeal Request: Mountain Builder Investments

b. **CR 25-04-BOE** Late Appeal Request: Jameson Whiting
c. **CR 25-05-BOE** Late Appeal Request: Chad Peterson
d. **CR 25-06-BOE** Fully Executed Stipulations to date

Commissioner Newton moved to close the public meeting and convene as the Board of Equalization. Seconded by Commissioner Fackrell
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

- CR-25-03-BOE is an error on omissions with the Assessor's office, the Assessor is asking that the request be approved to correct the error.
- CR-25-04-BOE is a late appeal filed by tax payer Jameson Whiting, the individual missed the deadline to appeal by September 15th and he claimed a misunderstanding in the update of his tax exemption for primary residential that will be applied to 2026 due to the timeline of when they submitted the exemption paper to the Assessor.
- CR-25-05-BOE is a late appeal filed by taxpayer Chad Peterson, he is claiming he did not receive his Disclosure Notice from the Clerk/Auditor's office, however the Clerk confirmed no returned mail had been sent back to the Clerk.
- CR-25-06-BOE these represent all of the changes made this year to date from individuals who have appealed this year for 2025 by September 15th and stipulated to the amount the Assessor adjusted and the taxpayers have agreed to the adjusted amount.

Commissioner Newton moved to approve the late appeal for Mountain Builder Investments. Seconded by Commissioner Fackrell
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

Commissioner Newton moved to deny the late appeal request for Jameson Whiting. Seconded by Commissioner Fackrell
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

Commissioner Newton moved to deny the late appeal request for Chad Peterson. Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE

The Vote was unanimous. The Motion passed.

Commissioner Newton moved to approve the BOE 2025 property appeal stipulations.
Seconded by Commissioner Fackrell
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

Commissioner Newton moved to convene the Board of Equalization and reconvene the public meeting.
Seconded by Commissioner Fackrell
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

5. **Hon. Morgan County Commission** – Discussion/Decision – Generator Updates
   Discussion and decision on options to upgrade or install generators throughout County buildings.
   - **a.** Commissioner Nickerson introduced this to discuss the need for generators at the fairgrounds, fire station, library, and county building.
   - **b.** Commissioner Newton and Commissioner Nickerson discussed the challenges of using diesel generators and the benefits of natural gas generators.
   - **c.** Commissioner Fackrell suggests using a single-phase generator for the fairgrounds.
   - **d.** Commissioner Nickerson discussed the priority of installing generators and the maintenance required for each type.
   - **e.** The Commission decided to explore options for installing generators that can power multiple buildings and discusses the costs involved.

No motion taken.

6. **Kate Becker**– Discussion/Decision – Budget Adjustment Request FY 2026
   Discussion and decision on budget adjustments to the draft FY 2026 Budget
   - **a.** Merge Deputy Fire Chief & Fire Marshall to one FT benefit position
   - **b.** Recorder Scanning Project (funds designated for FY 2025- but the project prep will not be ready until FY 2026)
   - **c.** Funding of 'Critical Conversations Class'
     - i. (Item a) The CAM explained that the Deputy Fire Chief and Fire Marshal positions are currently part-time, with salaries of $44,064 and $46,000, respectively, plus approximately $6,899 in benefits. She noted that combining the roles into a single Deputy Fire Chief/Fire Marshal position would reduce the total salary by $17,064, but applying the savings toward benefits would increase the required fund balance contribution to $22,005.74.
     - ii. (Item b) The CAM reported that Shaun Rose, the County Recorder, requested $10,000 in the FY 2026 budget for a scanning project. Although the Commission

approved funding for the project this year, the Recorder indicated it cannot be completed in the current fiscal year, so the funds will roll back into fund balance. He is now requesting the budgeted amount be included for FY 2026.

iii. Erica White proposed an eight-hour "Courageous Conversations" training for fire station captains, administrators, and potentially other department heads, designed to teach managers how to engage in effective, constructive conversations, manage conflict, treat all employees equitably, and foster employee engagement. The program includes facilitated exercises, practice scenarios, and guidance on navigating difficult workplace interactions. The course accommodates up to 30 participants, offers a discount for government entities, and provides training materials at no cost. White recommended the training as a valuable opportunity to enhance communication and leadership skills across the department.

Commissioner Newton moved to approve the budget adjustment to combine the part-time Fire Marshal and Deputy Fire Chief positions into one full-time position, updating the budget by $22,005.74 from fund balance to cover employee benefits, and transferring $17,064 from permanent employee salary savings to employee benefits.
Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

Commissioner Newton moved to approve the budget adjustment form for $10,000 to move from the fund balance into 10-4144-262.
Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

Commissioner Blocker moved to approve the funding of the critical conversations class of $7,500 to be moved from the fund balance to professional and tech balance 10-4640-310-000.
Seconded by Commissioner Newton
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

7. **Hon. Morgan County Commission** – Discussion/Decision – Airport Advisory Board
   Discussion and decision on Resolution **CR 25-54** appointing **Chris Tremea** to the open non-user seat of the Morgan County Airport Advisory Board per recommendation at its November 13th meeting.

a. The CAM reported that the Airport Advisory Board interviewed candidates for the open board seat and recommends appointing Chris Tremea to fill the vacancy, with the term expiring April 15, 2029.

Commissioner Nickerson moved to approve CR-25-54.
Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

8. **Kate Becker** – Discussion/Decision – Budget Adjustment Request FY 2025

   Discussion and decision on a budget adjustment to cover the additional fee to pay off the Enterprise Fleet Lease which is above what was approved previously.

   a. The CAM reported that an administrative fee was added to the enterprise fleet lease payoff, and she presented a budget adjustment for account 1007-5420 to cover the additional cost needed to fully pay off the fleet lease.

Commissioner Newton moved to approve the 2025 budget change, $1,754.20 moving from the services 10-4150-340 to fund 10-4520-260-200, for the additional amount to pay off the enterprise fleet lease vehicle.
Seconded by Commissioner Nickerson
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

9. **Hon. Morgan County Commission** – Discussion/Decision – Security Compliance

   Discussion and decision on Clerk's Office remodel changes.

   a. The CAM presented a proposal for a building addition to comply with state requirements for the Clerk/Auditors office for Elections. The addition would be 100 feet by 30 feet, with the state covering 1/3 of the cost.

   b. Commissioner Newton and Commissioner Nickerson discuss the benefits of retaining the shell of the building for future use.

Commissioner Newton moved to approve the initial design and plan for the clerk's office and building addition and put this out for bid.
Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

10. **Hon. Morgan County Commission** – Discussion/Decision – Utah Retirement Systems
    Discussion and decision on Resolution **CR 25-59** allowing Erica White to be part of the URS Firefighter Retirement System.
    a. The CAM explained that with Erica now serving as Emergency Management Director, a resolution is required to maintain her enrollment in the firefighter URS, as the previous director, Austin Turner, had been on the sheriff's URS.

Commissioner Newton moved to approve Resolution CR-25-59.
Seconded by Commissioner Blocker
VOTE:
Commission Chair Wilson AYE
Commission Vice Chair Nickerson AYE
Commissioner Newton AYE
Commissioner Blocker AYE
Commissioner Fackrell AYE
The Vote was unanimous. The Motion passed.

11. **Hon. Morgan County Commission** – Discussion/Decision – Crosswalks
    Discussion and decision on the County's position when it comes to potential crosswalks in Mountain Green at Trappers Loop and Old Hwy, and another in Morgan at Young Street and State Road.
    a. The County Administrator (CAM) reported that UDOT completed a study and plans to install a signal at the Trappers/Old Highway intersection, and the Commission expressed support. She also explained that UDOT is evaluating options for a single push-button crosswalk near State Street, Young Street, or 200 North due to safety concerns but noted UDOT is unlikely to install two crosswalks within one block. A previous study recommending a fire-station location was rejected because pedestrians were unlikely to change their walking patterns. The CAM requested direction on relaying a preferred location to UDOT and indicated that, based on observed pedestrian use, Young Street appears most appropriate. She will communicate support for the Mountain Green signal and the Commission's preference for a Young Street crosswalk.

No motion needed.

- **The CAM provided comments and updates:**
  - **Board of Equalization Training (SB 202)**
    - Reminded commissioners about required Board of Equalization training and noted she will resend information after the first of the year for scheduling.
  - **USAC Conference Attendance**
    - Updated that she will miss Thursday's USAC session due to meetings arranged through Senator Curtis's office but will attend Friday's session.
    - Noted she attempted to request a partial refund due to late agenda posting but was denied.
  - **Meetings and Administrative Updates**
    - Mentioned a productive recent meeting with Senator Curtis.
    - Provided notice that she received one appraisal but has not yet met with the property owner; another meeting is scheduled for the following day.
    - Advised that related discussions may be more appropriate for the December 2 meeting.

(G) Commissioner Comments

- **Commissioner Blocker**
  - She reported attending the Northern Utah Economic Alliance meeting, noting strong interest in having Morgan and Cache counties join. She recommended holding a work session with Alliance President Chris Roybal and Davis/Weber County commissioners to explain benefits. Stated she was told there is currently no cost to join, despite earlier bids previously presented to the County.
  - Suggested combining the Alliance discussion with a presentation from Stephanie Pack on inland port possibilities in Morgan County. She noted past conversations indicated limited acreage, but Stephanie may have updated or new information worth reviewing.
  - She reported attending the ribbon cutting for the new Ogden Airport facilities, which aim to serve as the Regional Airport for northern Utah.
  - Shared follow-up from the Snowbasin meeting, noting the resort's request that the County encourage UDOT—not the County—to construct a state road near Strawberry for secondary access. She explained this access road is anticipated to be needed for the Olympics and future expansion, including a lodge, ski school, and ticketing on the Morgan side. She emphasized Snowbasin's view that County support would be highly beneficial.
  - She mentioned that she attended the Library's 105th Birthday Party and noted the Library Director did a good job with preparations.
- **Commissioner Newton**
  - He reported that the library's birthday celebration was well attended, with the Library Director estimating a few hundred attendees based on the people counter.
- **Commissioner Fackrell**
  - Commissioner Fackrell reported the visit with Senator Curtis went well and expressed appreciation for the coordination. He highlighted the TIPS construction system, suggesting it be considered for the new building or planned additions due to lower construction costs. He noted the project they toured was impressive and thanked staff for organizing the visit.
  - He stated that himself and Commissioner Nickerson attended filming for the "Marshall" series and observed multiple scenes being shot. He Reported that production staff appreciate Morgan County's private-property access advantages, which streamline approvals. He noted residents can participate as extras and offered to connect interested individuals with the production team.
- **Commission Vice-Chair Nickerson**
  - **Airport Car Show Report**
    - Commissioner Nickerson noted the event organizers donated approximately $2,300 to the Mountain Green Fire Station. Commissioner Nickerson noted the event organizers donated approximately $2,300 to the Mountain Green Fire Station.
    - He stated the organizers hope to expand the event in the future and that the airport board was pleased with the outcome.
  - **Airport Lounge / Office Space Issue**
    - The new owners of the former airport lounge (Wilkinson hangar) offered to lease the small office space back to the County for $800/month.
    - Commissioner Nickerson reported the airport board's position that the space is not needed, as it was primarily used by Joe, and Dane (new manager) does not require an office. If the proposal comes before the Commission, the airport board recommends declining the lease.
  - **Airport Manager Office Arrangement**
    - Dane, the new airport manager, will work from his home located near the airport.
  - **Airport Maintenance and Operations**
    - Commissioner Nickerson noted ongoing crack sealing issues under review, with the airport working with the state on next steps.
    - Dane will be meeting with Craig Eid to get oriented on airport operations, grants, fuel-sale revenue, and other responsibilities.

- **Water Shares for the Berm**
  - He reported that a question was raised regarding the status of water shares needed for the berm, and follow-up may be required.

- **Commission Chair Wilson**
  - **None.**

Adjourn – 8:04 P.M.

Note: The Commission may vote to discuss certain matters in Closed Session (Executive Session) pursuant to Utah Code Annotated §52-4-205.

APPROVED: _____ DATE:
Morgan County Commission Chair

ATTEST: _____ DATE
Morgan County Deputy Clerk/Auditor

***Action Item(s) that includes Public Hearing(s) will be held at or after 6:00 PM**

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2

MORGAN COUNTY REQUEST FOR QUALIFICATIONS FOR INDIGENT DEFENSE SERVICES

Submissions are due by:

Friday, December 19th at 5:00 p.m.

Mail or Hand Deliver Submissions to:

Clerk/Auditor's Office
Leslie Hyde, Clerk/Auditor
PO Box 886
48 West Young Street
Morgan, Utah 84050

OR

Send Submissions electronically to:

Kate Becker
County Administrative Manager
kbecker@morgancountyutah.gov

Overview

Morgan County complies with the United States and Utah constitutions which guarantee an indigent individual facing criminal prosecution carrying any potential deprivation of liberty the right to effective assistance of counsel. To protect indigent individual's rights, Morgan County is seeking a qualified and experienced criminal defense attorney or firm to provide indigent defense services as the Morgan County public defender.

The public defender will provide services to indigent individuals charged with criminal offenses in the Morgan County District Court, Justice Court, and Juvenile Court. The District Court is held every other Wednesday morning in person at the Morgan County Courthouse. The Justice Court is held on the first and third Tuesdays of each month in the evening by Webex unless in person hearings or trials are requested by the court or the parties. The Juvenile Court is held the first Friday of each month by Webex unless there are no scheduled cases.

Scope of Work

The public defender serves as the primary court appointed attorney to provide indigent defense services to qualifying individuals charged with felony and misdemeanor criminal offenses in District Court, Justice Court, and Juvenile Court in Morgan County.

- Upon notice of assignment to a case, the public defender will review their total caseload to determine if effective services can be provided on an assigned case and consider any material conflict of interest. In the event of a material conflict of interest, the public defender shall move the Court to assign conflict counsel.
- If the public defender continues to maintain a private caseload, the public defender shall make this contract a priority, commit to the established court calendar, and provide effective legal services to clients.
- The public defender shall not accept new appointments or private clients, when those cases would cause the caseload to exceed a number that allows the public defender to provide effective services to indigent clients.
- Once the public defender enters appearance, they agree to provide effective, timely, and continuing services for indigent clients, pursuant to the obligations set forth in Utah and Federal law and pursuant to the terms of the agreement with Morgan County.
- The public defender agrees to provide services, including but not limited to, consultation with clients, pursue evidence through discovery, investigate facts and circumstances, use other defense resources as appropriate, research the law specific to cases, file pertinent motions, subpoena relevant documents and witnesses, and appear in court.
- The public defender will make reasonable efforts to visit and communicate with indigent clients, return phone calls, and otherwise be available to manage their caseload.
- Travel is required for District Court and may be required for Justice Court and Juvenile Court on occasion.

- The public defender shall provide the full scope of services continuing up to and including the filing of notice of appeal and docketing statement, but shall not be responsible for any briefs on appeal from the District Court.
- The public defender shall comply with the Utah State Bar MCLE requirements including attending at least eight (8) hours of relevant criminal defense CLE trainings per year.
- If the public defender is asked to provide indigent services in a capital defense case which could result in the death penalty, the public defender and Morgan County would enter into a separate agreement with separate compensation.

The public defender must have the following knowledge, skills, and abilities:

- Knowledge of legal and court policies, procedures, practices, terminology, and systems.
- Knowledge of state and federal laws, rules, and regulations.
- Previous criminal law and trial experience is preferred.
- Strong verbal and written communication skills.
- Ability to negotiate, problem solve, and make decisions effectively and efficiently.
- Must be proactive and self-motivated.
- Ability to adapt and be flexible.
- Strong customer service skills and remain client oriented.
- Ability to establish and maintain effective working relationships with clients, prosecutors, witnesses, judges, and court personnel.

Compensation Proposal

Morgan County will pay the public defender $48,000 annually ($4,000 monthly) for indigent defense services rendered under the agreement.

Actual payment terms are subject to negotiation of an agreement with Morgan County.

Qualifications and Submission Requirements

Morgan County will review the submitted qualifications and select a public defender based on the following information. Submissions must include, as a minimum, the following information:

- An introductory letter of interest including the applicant's name, business location, and a summary of the applicant's experience.
- A description of the attorney's and/or firm's overall practice area(s) and the services they can provide including an explanation of how these services will meet the County's needs for a public defender capable of handling felony and misdemeanor cases.
- A resume or Curriculum Vitae.
- Contact information for at least three references.
- If the applicant works as part of a law firm, the application must also include the names and resumes of other attorneys in the firm that may potentially provide services or assist in providing services under an agreement with the County.
- A signed copy of the Public Records Law Form (attached below).

The public defender must have a Juris Doctor from an accredited law school and maintain an active license and good standing with the Utah State Bar at all times during the period of the agreement.

The term of the agreement is two (2) years with an option to extend for an additional year, upon mutual agreement of the parties.

Submissions will be reviewed by a committee for qualifications, experience, and ability to comply with Morgan County's obligation to provide a constitutionally adequate defense. After reviewing submissions, the committee may elect to proceed with contract negotiations. Alternatively, the committee may conduct interviews or require further discussions prior to finalizing any agreement.

It is anticipated that the committee will select a public defender to begin providing indigent services to Morgan County beginning January 2, 2026.

Submittal Instructions

Applicants shall submit their qualifications by:

1. Mail to PO Box 886, Morgan, Utah 84050 or hand delivery to the Morgan County Clerk/Auditor's Office at 48 West Young Street, Morgan, Utah 84050 **no later than 5:00 p.m. on December 19th, 2025**. The envelope must be labeled with the applicant's contact information and labeled "Public Defender RFQ"; or
2. Electronic mail, in PDF format, to kbecker@morgancountyutah.gov with the subject line titled "Public Defender RFQ" **no later than 5:00 p.m. on December 19th, 2025**. Submissions by email will not be reviewed until after the submission deadline.

3

From: Kate Becker
To: Janet Christoffersen
Subject: Fw: Courageous Conversations Workshop next steps.
Date: Sunday, November 30, 2025 6:17:06 PM
Attachments: image001.png
image002.png
image003.png
Morgan County Utah_Courageous Conversations_Proposal v1.pdf

Kate Becker
Morgan County Administrative Manager
435.800.8724

From: Erica White <ewhite@morgancountyutah.gov>
Sent: Thursday, November 20, 2025 1:56:25 PM
To: Kate Becker <kBecker@morgancountyutah.gov>
Subject: Fw: Courageous Conversations Workshop next steps.

Here's the updated proposal from COEM with good attached email

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

From: Brad Zabriskie <bzabriskie@cmoe.com>
Sent: Thursday, November 20, 2025 1:53:26 PM
To: Erica White <ewhite@morgancountyutah.gov>
Cc: Sela Nock <snock@cmoe.com>; Dakota Beck <dbeck@cmoe.com>
Subject: RE: Courageous Conversations Workshop next steps.

CAUTION: This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.

Hi Erica,

I hope you're having a great Thursday.

I've updated the proposal to reflect that the $7,500 is firm, fixed pricing and includes shipping and facilitator expenses for the 1-day onsite Courageous Conversations workshop.

Sela Nock, our Sr. Account Manager, will reach out in the next few weeks to begin coordinating logistics and the workshop delivery details. Please let me know if you have any additional questions or requirements in the meantime.

I've also copied Dakota Beck, who manages our AR/AP. Will your AR/AP team need a proforma invoice to generate the PO? Dakota can provide any documentation required to set CMOE up as an approved vendor for the county. He is out of the office today but will be available tomorrow. Let us know what you need and we'll get the process going.

I look forward to hearing back.

Thanks,
Brad

Book directly on my calendar HERE

Brad Zabriskie
Vice President of Sales
Center for Management & Organization Effectiveness
O: 801-569-3450
M: 801-518-1284
9146 S 700 E Sandy, UT 84070

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A new book from Center for Management and Organization Effectiveness
As Featured In: Forbes Entrepreneur NBC NEWS YAHOO! FINANCE Inc. THE HUFFINGTON POST ABC NEWS

From: Erica White <ewhite@morgancountyutah.gov>
Sent: Wednesday, November 19, 2025 1:37 PM
To: Brad Zabriskie <bzabriskie@cmoe.com>
Subject: Re: Courageous Conversations Workshop Proposal

Brad,

Last night the commission voted to approve the funding for the Courageous Conversations training! We have solidified the date of January 27th as well. The training will be held in our county building located at 48 W Young Street in Morgan.
The only sticking point they had was that on the 4th page of the proposal where you indicate the cost of the training in the second paragraph it talks about the cost above not including cost of travel etc. When we talked, you had mentioned that since we are local there would be no cost of travel. If I understood that correctly my county manager Kate Becker has asked that you provide us with an agreement for the training that again includes the cost but excludes that statement at the bottom so it's clear that the only amount we owe is the $7500. If you could send that to me when you have time, it would be much appreciated!

Please feel free to call if you have any questions. Have a great day!

Erica White RN AEMT

EMS Director/Deputy Chief

Morgan County Emergency Manager
Morgan County Fire Department

41 N State Street

Morgan, UT 84050

801-529-2874

From: Erica White <ewhite@morgancountyutah.gov>
Sent: Friday, November 14, 2025 8:47 AM
To: Brad Zabriskie <bzabriskie@cmoe.com>
Subject: Re: Courageous Conversations Workshop Proposal

Sounds good. Thank you, Brad. I will let you know when I know for sure.

Erica White RN AEMT

EMS Director/Deputy Chief
Morgan County Emergency Manager
Morgan County Fire Department
41 N State Street
Morgan, UT 84050
801-529-2874

From: Brad Zabriskie <bzabriskie@cmoe.com>
Sent: Thursday, November 13, 2025 12:58 PM
To: Erica White <ewhite@morgancountyutah.gov>
Cc: Sela Nock <snock@cmoe.com>
Subject: RE: Courageous Conversations Workshop Proposal

CAUTION: This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.

Hi Erica,

I hope you are having a great day. The weather is amazing, isn't it?

January 27th is a great option for us. Unfortunately, the 15th is unavailable, and the 21st may still be an option, but it is unclear at this point. I have a hold on the 27th, and once we get the commission's go-ahead, I can lock it in.

Once we have the approval on the 18th, I can begin putting together a Statement of Work.

Thanks,
Brad

Book directly on my calendar HERE

Brad Zabriskie
Vice President of Sales
Center for Management & Organization Effectiveness
O: 801-569-3450
M: 801-518-1284
9146 S 700 E Sandy, UT 84070

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From: Brad Zabriskie
Sent: Wednesday, November 12, 2025 2:58 PM
To: Erica White <ewhite@morgancountyutah.gov>
Cc: Sela Nock <snock@cmoe.com>
Subject: RE: Courageous Conversations Workshop Proposal

Hi Erica,

It's great to hear back from you with your preferred dates for the Courageous Conversations workshop. I've forwarded your email to our delivery team so we can determine the best date on our end. It's getting late in the day, so it may be tomorrow before I can get back to you with our availability. I'll reach out as soon as possible.

Have a great evening,
Brad

Book directly on my calendar HERE

Brad Zabriskie
Vice President of Sales
Center for Management & Organization Effectiveness
O: 801-569-3450
M: 801-518-1284
9146 S 700 E Sandy, UT 84070

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From: Erica White <ewhite@morgancountyutah.gov>
Sent: Wednesday, November 12, 2025 2:01 PM
To: Brad Zabriskie <bzabriskie@cmoe.com>
Subject: Re: Courageous Conversations Workshop Proposal

Brad,

I seem to have misplaced the paper where I wrote down the weeks in January you all have available. The dates we could potentially do are 1/15, 1/21 or 1/27. Leaning towards the 15th or 21st. Which ones would work for you guys to come up? Then we'll just pick one as a place holder until we can get final approval from the commissioners on 11/18 and have my county manager solidify a date for us.

Thank you for your help, I hope you're having a good week!

Erica White RN AEMT

EMS Director/Deputy Chief
Morgan County Emergency Manager
Morgan County Fire Department
41 N State Street
Morgan, UT 84050
801-529-2874

From: Brad Zabriskie <bzabriskie@cmoe.com>
Sent: Thursday, October 23, 2025 2:45 PM
To: Erica White <ewhite@morgancountyutah.gov>
Subject: Courageous Conversations Workshop Proposal

CAUTION: This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.

Hi Erica,

I hope you are doing well.

I was able to move a few items around on my to-do list and pulled together the *Courageous Conversations* proposal for you today. Attached, you'll find the proposal for a one-day, on-site workshop in Morgan, along with a list of additional leadership topics in case your team would like to explore other options.

I've also planned to include a hard copy of "*Candor"- How to have courageous coaching conversations when it really matters*, written by our founder Steve Stowell, for each workshop participant. The one-day

workshop is normally $9,500, but I've priced it for the County at $7,500. The *Candor* hardcover books are typically $19.95 each, but I'm including them at no additional cost with the participant materials.

Once you've had a chance to review the proposal, please don't hesitate to reach out with any questions before sharing it with your colleagues or leadership team. I'd also like to schedule a time to reconnect after your County Commission meeting. I have good availability the week of November 3, and I believe you mentioned the next Commission meeting is on the 4th. Let me know what works best for you, and we can get it on the calendar.

Thanks, and I look forward to speaking with you again soon.

Best regards,
Brad

Book directly on my calendar HERE

Brad Zabriskie
Vice President of Sales
Center for Management & Organization Effectiveness
O: 801-569-3450
M: 801-518-1284
9146 S 700 E Sandy, UT 84070

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From: Kate Becker
To: Janet Christoffersen
Subject: Fw: SOW for Courageous Conversations.
Date: Monday, December 1, 2025 12:39:43 PM
Attachments: image001.png
image002.png
Morgan County_Courageous Conversations_SOW.pdf

Kate Becker
Morgan County Administrative Manager
435.800.8724

From: Brad Zabriskie <bzabriskie@cmoe.com>
Sent: Monday, December 1, 2025 11:14:46 AM
To: Erica White <ewhite@morgancountyutah.gov>
Cc: Dakota Beck <dbeck@cmoe.com>; Sela Nock <snock@cmoe.com>; Kate Becker <kBecker@morgancountyutah.gov>
Subject: SOW for Courageous Conversations.

CAUTION: This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.

Hi Erica,

I was able to put together the Statement of Work for the 1-Day Courageous Conversations workshop scheduled for January 27, 2025. I have signed the SOW, and I will look forward to receiving the executed copy once you have had a chance to get it signed and returned.

You mentioned that we would receive a Purchase Order as well, so I am assuming we should begin the process of getting set up as an authorized vendor for the County. I have copied Dakota Beck, who handles our AP and AR, and he can provide any documentation needed to complete the vendor setup.

I also mentioned that Sela Nock will be reaching out in the next few weeks to begin coordinating the logistics for the workshop. We are looking forward to working with your team and truly appreciate your business.

Thanks,
Brad

Book directly on my calendar HERE

Brad Zabriskie
Vice President of Sales
Center for Management & Organization Effectiveness
O: 801-569-3450
M: 801-518-1284
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COURAGEOUS CONVERSATIONS

Morgan County, Utah

November 20, 2025



Center for Management & Organization Effectiveness

Project Description

CMOE recently had the pleasure of speaking with Erica White at Morgan County, Utah regarding the organizations's current learning and development needs. It has been determined that there is a need to develop the ability of leaders across the county to engage in constructive and courageous conversations around a variety of dynamics, challenges, and issues facing the county, its operating environment, and the communities they serve. Specifically, the Courageous Conversation program can be used within Morgan County's operations to support open and candid dialogue around issues such as:

- Performance discussions
- How conflict impacts individuals within the organization
- Differing professional or personal viewpoints and opinions
- Allocation of resources
- Power differentials
- Differentials related to decision-making ability and consideration of others
- Discussions related to diversity, inclusion, and belonging
- Accountability of work performance
- Differences in socio-economic status, politics, age, ability, culture, religion, backgrounds, and identities
- Access of behavioral health services across all socio-economic levels
- Impact on and differential of racial majority/minority
- Potential biases and prejudices

This proposal provides Morgan County, Utah with an overview of the processes and methodologies the CMOE team can apply (all or in part) as we partner with Morgan County to meet its needs and provide the desired deliverables that have been identified.

CMOE considers all proposals to be working documents and welcomes additional scoping discussion, feedback, or insights from Morgan County to create a value-added solution that benefits its leaders, employees, and the communities it serves.

Courageous Conversations™ Workshop

Leaders, professors, administrators, managers, and individual contributors face an assortment of responsibilities to fulfill and challenges to overcome to be effective in their roles. These can include providing rigorous performance feedback, making tough decisions under pressure, holding others accountable, and working as a conduit between administrators, managers, the broader workforce, and the overall community. When it comes to effectively performing these functions, one essential skill stands out above all the rest: the ability to foster direct and constructive dialogue—especially when engaging others about difficult or complex issues.

The **Courageous Conversations™ Workshop** is a thorough, skill-based approach to developing the ability to have candid conversations with others. The workshop provides participants with the skills and competencies for reasoning and action when communicating with individuals, teams, and groups. The skills are based on a tested methodology and backed by ongoing research. Participants in the **Courageous Conversations™ Workshop** have the opportunity to reflect on their current situations that may require a courageous conversation as they learn the skills in the program. The program is built around practical learning activities, case studies, examples, and other adult-learning principles that engage participants and help them grow and develop these essential skills.

Objectives

Participants learn how to:

- Differentiate between effective and ineffective conversations.
- Reflect on and identify their natural strengths and areas for development and growth.
- Adopt the mindset that makes courageous conversations possible.
- Explore how to recognize a courageous-conversation opportunity and successfully act on it.
- Discover strategies for keeping people focused on the relevant issues when dealing with tough problems.
- Learn to create conditions that enable people to act with candor, respect, and responsibility.
- Learn how to apply the courageous conversations framework and create plans for applying what they learn.

Sample Agenda

The **Courageous Conversations™ Workshop** is typically delivered as a 1-Day instructor-led session. Based on our current understanding of project deliverables, CMOE has outlined a sample agenda as follows:

1-Day Agenda

- Welcome to the Workshop
- Workshop Objectives and Expectations
- Experiential Exercise: Group Feedback Activity
- Introduction to Courageous Conversations™
- Clarifying "Observations" and "Judgments"
- Case Study
- The Courageous Conversations™ Model and process
- Case Study Analysis and Discussion
- How and Where to Use Courageous Conversations™
- Experiential Exercise
- "Real" Courageous Conversations™ Identified by Participants
- Peer Consulting on Application Plans (time permitting)
- Action Plans and Sustainability
- Workshop Wrap-up and Evaluations

Workshop Materials

- Comprehensive Participant Workbook
- The Courageous Conversations™ Model
- The Courageous Conversations™ Planning Guide
- Experiential Exercise Materials
- Hardbound copy of *Candor: How to Have Courageous Coaching Conversations When It Really Matters* by Steven J. Stowell, Ph.D. & Tony I. Herrera, Ed.D

Pricing Structure

The cost estimate for this project, based on CMOE's current understanding, is outlined below. CMOE welcomes additional scoping to update cost estimates to maximize value for Morgan County.

Description	Rate
In-Person Courageous Conversations™ Workshop (Duration: Up to 8 Hours) Includes: – Facilitation services by one CMOE Certified Master Trainers – All participant resources, event materials, experiential resources, and simulations – Project planning and preparation – Project coordination with Morgan County staff	$7,500

The above pricing structure can accommodate a group size of up to 30 participants. Additional participants can be added at $325 per participant up to a maximum of 35 participants.

The pricing above is a fixed-firm price. The facilitator's travel, shipping expenses, and other incidentals are included.

Sustaining Positive Change

We believe learning and development should serve a business purpose, so we place great emphasis on transfer and sustainability. We also believe that learning and development is not a one-time event so CMOE's products and services have transfer and sustainability mechanisms and tools already built in to ensure application and provide a complete experience.

We also offer additional follow-up and sustainability options to support clients in their broader and deeper transfer and sustainability efforts. Options include the following.

	E-mail or text reminders and application tips
	Digital newsletters and follow-up campaigns
	Post-workshop surveys, feedback, and action planning
	Small group follow-up calls with a CMOE coach
	Refresher workshops (Instructor-led)
	Refresher webinars (Instructor-led)
	Digital, on-demand refresher course
	Internal mentoring
	One-on-one follow-up calls with a CMOE coach
	Personalized executive-level coaching

Pricing for the services listed above or other customized approaches to sustainability available upon request.

CMOE – Who We Are

As a performance solutions partner, CMOE supports organizations of all types by providing a range of products and services focused on leader, individual, team, and organization development.

- Learning experiences to develop leader and individual competencies and behaviors
- Development of high-performance teams
- Facilitate strategy formulation
- Executive and leader coaching
- Facilitate the resolution of business dilemmas and conflict
- Reinforce or refresh culture
- Team building, celebration, or recognition events
- Talent optimization strategies

45

Years of Experience

CMOE was founded in 1978 with the mission to help all types of organizations improve the performance of leaders, teams, and organizations through proven training, consulting, and research services.

50

Countries

We have conducted organizational learning and development interventions and workshops for leaders and team members at all levels of the organization in over 50 countries.

70

Areas of Specialization

Our experience in designing and delivering experiential learning and development solutions on over 70 topics as well as team development and executive and individualized coaching programs has produced valid tools and demonstrated results that you can rely on.

400

Customized Solutions

Because every organization is different, CMOE recognizes that our clients need solutions to meet their specific needs. We view customization as an exciting opportunity to collaborate with you and will draw on our experience creating over 400 customized solutions.

We design our solutions and content around timely, applicable research that has practical relevance in the workplace. Our services and development programs are aligned with your



Culture



Initiatives



Goals



Strategies

We believe learning and development programs are most impactful and sustainable over the long term when built around



Practical Skills



Applicable Tools



Proven Processes

Our Teams

We are dedicated to providing products and services that meet the highest standards and pride ourselves on our professionalism and the support we offer to our clients.



DESIGN & DEVELOPMENT TEAM
Our design & development team holds advanced degrees and has extensive experience in adult learning, HR, organizational development, and business management.



CLIENT & PROJECT MANAGEMENT TEAM
CMOE's team provides unparalleled service and attention to your needs and requirements. We are committed to using your valuable resources effectively.



FACILITATING & CONSULTING TEAM
Our seasoned facilitators and consulting team members have "real-world" experience in operations, quality control, manufacturing, HR, sales and marketing, and more.

Learning and Development Delivery Methods



In Person



Live-Virtual



Self-Paced Digital



Blended Learning

Learning Methods and Design

ENGAGING

Our learning experiences immerse participants in stimulating discussions and reflection, encourage active involvement.

CUSTOMIZED

CMOE solutions are tailored to the specific needs of the organizations we serve and focus on the skills, behaviors, and capabilities participants need to develop or fine tune. While the core principles are consistent, the activities and case studies are customized for the unique environment and culture of the organization.



BUSINESS ORIENTED

We aim to deliver specific results to our clients by identifying and teaching the specific behaviors that lead to those results. We help participants understand that the finish line is not the end of the event, rather it is improved performance and results.

ACTUAL AND EXPERIENTIAL

We believe in the core principles of adult learning and that participants learn best by being given opportunities to practice what they've learned. Using real situations and current issues, participants learn through their own experience and clearly see how they can use the skills and knowledge they gain.

MODELS AND TOOLS

Easy-to-remember tools and topic-specific models are used to help participants apply the principles they learn and access the information they gain when they need it most—back in the real world.

SKILLS AND HOW-TO'S

Because participants need practical skills and tools to support their learning, we focus not only on concepts and theories but, more importantly, on behaviors they can develop and techniques they can use that will help them be successful.



PERSONAL FEEDBACK AND ATTENTION

Through comprehensive assessment surveys and questionnaires, participants receive clear feedback about their strengths and opportunities for improvement. In our instructor-led programs, participants receive feedback from the facilitator as well as from their peers and direct reports.

APPLICATION AND TRANSFER

Each participant creates an application guide and learning plan to support the immediate transfer and application of skills and knowledge they gain in the learning experience to the business world. They identify how they will perform differently and identify the barriers they need to overcome in order to put the learning to work.



FOLLOW-UP AND SUSTAINABILITY

Every workshop includes transfer and application guides, processes, and tools to sustain, strengthen, and extend the learning process. CMOE offers reinforcement programs, additional practice and/or "teach-back" opportunities, one-on-one coaching, webinars/e-learning tools, and other mechanisms for supporting clients with long-term sustainability.

A Few of Our Facilitators



Eric Mead

Eric is a Senior Vice President for CMOE and specializes in custom learning and development solutions, communication, relationship building, sales and marketing, and performance coaching.



Danielle Horras

Danielle brings over 15 years of experience as an Administrative Director for various collegiate institutions. She also enjoys donating her time and talents to serve as a Strategic Planning Facilitator for several nonprofit organizations.



Dorothy Enriquez

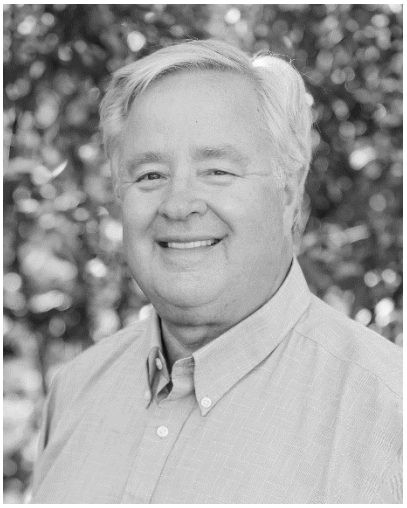
Dorothy has a deep passion for helping ordinary people become remarkable leaders. She partners with small businesses, nonprofits, and corporations to ensure leaders become optimized to lead from every seat.



Steven Stowell, PhD

Founder and President, CMOE

During the past 30 years Steve has consulted with both small and large corporations, government agencies, school systems, and nonprofit organizations in 35 different countries.



Bryan Yager

Over the past 25 years, Bryan has designed and facilitated hundreds of workshops covering a wide range of topics. He has focused his career on management and organization development.



Sarah-June Carroll

A former psychotherapist, researcher, published author, and university instructor, Sarah-June brings a depth of understanding of the human side of the business. She is also fluent in Spanish.



Dr. Tanya Andrews

Tanya is an accomplished facilitator, executive coach, and talent development strategist with over 20 years of expertise in leadership assessment, coaching, and leadership development with premier organizations.

> “Highly effective leaders devote half of their time and attention to expressing some sort of supportive message.
>
> You haven’t failed until you have given up.”
>
> – Steven Stowell, PhD

Some of Our Clients



What Our Clients Are Saying

"Great experience. The CMOE team was incredibly accommodating and customized the experience to fit our unique needs."



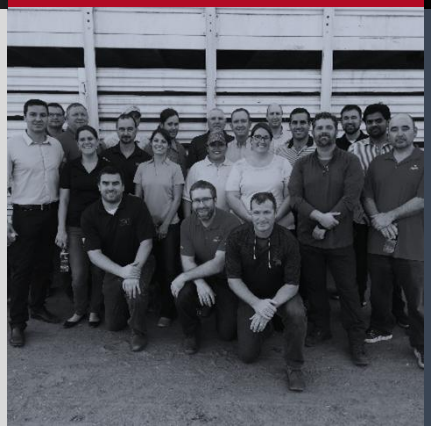
"CMOE is a great partner for any and all needs in L&D. They treat our business and team members like they would their own."



"I wish I had this experience when I started my career 15 years ago!"

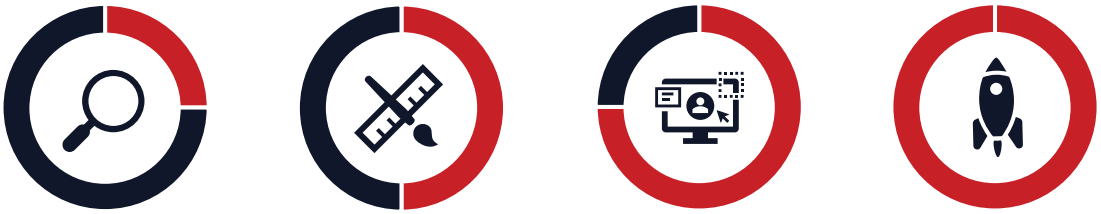


"CMOE staff has gone over and above to learn the details of our business so that they can deliver an experience that is tailored to our industry."



"The workshop was a great combination of classroom teaching and activities that helped me put it all into practice."

The Onboarding Process



Step 1
Discovery

Step 2
Design

Step 3
Develop

Step 4
Deploy

Value Proposition

CMOE provides every client a unique and compelling value proposition as described below:

Depth of Experience	CMOE has served clients as a learning and performance-improvement partner for over 45 years. No other solutions provider in the industry offers our extensive track record.
Results-Focused	CMOE's products and services are built around mission-critical competencies, skills, and processes that, when applied, drive immediate results and long-term productivity & competitiveness for your organization.
Targeted Solutions	Because we are a team of instructional designers, facilitators, consultants, and project managers, we can rapidly respond with customized solutions that will transform your organization.
Practicality & Quality	Our products and services are based on applied research, built around the highest standards of design, and undergo continuous development to address the real challenges your team members face today.

Next Steps

CMOE looks forward to discussing this proposal with you. Brad will contact you within 7 days to answer any questions you may have and to schedule a follow-up conversation. Please do not hesitate to reach out to Brad should you have any questions or need additional information before that time. We appreciate you taking the time to review our proposal and are excited about the possibility of working with your organization.

This proposal is valid for a period of 90 days from the date of issuance. After this period, the terms, conditions, and pricing may be subject to change.

Contact Information

Morgan County, Utah	CMOE
Erica White EMS Deputy Chief M: 801-529-2874 ewhite@morgancountyutah.gov	**Brad Zabriskie** Vice President of Sales O: +1 801-569-3450 M: +1 801-518-1284 bzabriskie@cmoe.com



Center for
Management &
Organization
Effectiveness

STATEMENT OF WORK

This Statement of Work ("**SOW**") dated 12/01/2025 ("**SOW Effective Date**") is entered into by and between The International Center for Management & Organization Effectiveness, Inc. ("**CMOE, Inc.**") and Morgan County, UT ("**Morgan County**"). Upon acceptance by Morgan County, UT

indicated by signature below, CMOE, Inc. will commence the Services as described below.

Services:

One Day, In-Person Courageous Conversations™ Workshop (Duration: Up to 8 Hours)
Includes:

- Facilitation services by one CMOE Certified Master Trainers
- All participant resources, event materials, experiential resources, and simulations
- Project planning and preparation
- Project coordination with Morgan County staff

CMOE Contact Information: Center for Management & Organization Effectiveness

9146 S 700 E
Sandy, UT 84070-6230
Attention: Brad Zabriskie
bzabriskie@cmoe.com

Client Contact Information: Morgan County, Utah

48 W Young Street
Morgan, UT 84050
Attention: Erica White
ewhite@morgancountyutah.gov

Fees:

In-Person Courageous Conversations™ Workshop	$7,500
Materials/Facilitator Fees	Included
Design Fees	Included
Other Fees as Outlined	Included

Preparation for this learning event includes one scoping call up to 90 minutes in length. If further meeting requests are made, the CMOE rate is $175/hour. Additionally, if Morgan County and CMOE mutually agree that further instructional design is necessary for customization, CMOE will present an additional SOW for Morgan County consideration. Additionally, a 30-minute post-event debrief will be included for no additional charge.

The costs associated with travel for workshop facilitators and shipping workshop materials are included in the pricing outlined above.

Facilitator:	TBD
Date:	January 27, 2025
Time:	8:30 am – 4:30 pm MST (1-hour lunch)
Location:	Morgan County Offices 48 W Young Street Morgan, UT 84050
Number of Participants:	30 (up to) Additional participants can be added for $325 per participant to a maximum of 35 participants.
Payment:	50% of workshop fees and all design fees, if applicable, will be invoiced upon execution of this document. Payments received 30 days past the invoice date are subject to a service charge of 1.5% per month.
Cancellation:	If a client cancels or postpones an event less than 30 days prior to the scheduled event date, client will be invoiced a $1900 charge, per facilitator, per day. All CMOE design, customization costs, and unrecoverable fees for pre-arranged travel will be invoiced to the client.

IN WITNESS WHEREOF, the parties hereto have caused this SOW to be executed as of the SOW Effective Date by their duly authorized representatives.

Brad Zabriskie

12/01/2025

Brad Zabriskie
Vice President of Sales
CMOE

Date

Kate Becker
County Manager
Morgan County, Utah

Date

4

MEMORANDUM

TO: Morgan County Commission

FROM: Morgan County Planning & Development Services Staff

SUBJECT: Emergency Adoption of Water Element to Meet State-Mandated Statutes and Deadlines

SUMMARY: In response to a recent amendment to the State code, the County must adopt an emergency amendment to its current General Plan to include a Water Use and Preservation Element (aka "Water Element") by December 31, 2025. The adoption is required to ensure compliance with Utah Division of Water Resources guidance and the statutory mandate under Utah Code §17-27a-403 for counties to integrate a water element.

In 2022, the Utah Legislature passed Senate Bill 110, requiring all counties (Utah Code §17-27a-401) to develop a Water Use and Preservation Element as part of their respective general plans. Integrating water considerations into land use planning presents a significant opportunity to reduce municipal and industrial water use, improve long-term resource management, and promote sustainable development patterns.

The Water Use and Preservation Element must address several key topics, including:

- The effect of permitted development on water demand and infrastructure;
- Methods for reducing water demand and per-capita consumption in both future and existing development; and
- Opportunities to modify operations or practices that contribute to water waste.

Under these state requirements, the Planning Commission is tasked by a mandate from the state with preparing recommendations for the new general plan water element. Rather than assuming that sufficient water will be available to meet future demand, the plan must evaluate current and projected water use and demand as part of the land-use planning process. Considerations may include future growth projections, infrastructure capacity, conservation strategies, and coordination with local and regional water providers.

Because state law establishes firm deadlines for compliance, the County is proceeding with an emergency adoption of the Water Element to ensure the General Plan meets statutory requirements and remains eligible for state support and coordination through the Utah Division of Water Resources.

PLANNING COMMISSION SUMMARY:

The Planning Commission heard this item at their regularly scheduled meeting on November 13th, 2025. There were no comments made during the public hearing portion of the meeting. The Planning Director introduced the emergency Water Element as a temporary amendment needed to bring the General Plan into compliance with Utah Code §17-27a-403, noting that a more complete version will be developed during the broader General Plan update. The Planning Director then turned the time over to the County's General Plan consultant, who outlined coordination with local water providers and summarized the proposed water element for the County. The consultant reported that the draft was posted on November 5th, that culinary and secondary water providers participated through mailed notices and meetings, and that two (2) written comments were received—one from the Mountain Green rest area and another expressing concern about the lack of irrigation company involvement. The consultant also noted that the Mountain Green Water Company provided more current information than the State. The Planning Commission discussed questions regarding state code citations, anticipated development patterns, and implementation challenges related to turf conversion, watershed protection, funding, and aging infrastructure. Staff emphasized that the draft must be adopted as an amendment to the current 2010 General Plan. However, the Planning Director then noted that a more robust water element would be refined over the next year for inclusion in the anticipated update to the County's General Plan. The Commission voted to recommend approval of the application with a 4–0 vote; Members Telford and Watt were absent from the meeting.

ATTORNEY GUIDANCE

Legislative Review:

The Planning Commission is tasked with advising and recommending to the County Commission whether the proposed zoning change (land use ordinance text amendment) is consistent with Morgan County Code requirements for zoning applications. The Planning Commission is further tasked with advising and making its recommendations based on whether the text amendment conforms to Utah State law. In that regard, while previously the County Commission had broad discretion in either approving or denying a legislative decision (the standard being whether the zoning ordinance could promote the general welfare; or even if it is reasonably debatable that it is in the interest of the general welfare), it appears to have been narrowed by recent changes to § 17-27a-801(3). The subsequently amended statute provides that legislative acts will be upheld if it is shown to be "reasonably debatable that the land use regulation is consistent with LUDMA." While I have not seen any caselaw testing this new standard, I highly recommend that any recommendations by the Planning Commission or decisions by the County Commission include references to the standards in Morgan County Code and Utah State Code to support them and provide a solid basis for review. In that regard, the State Code standards include:

17-27a-102. Purposes — General land use authority — Limitations.
(1)
(a)The purposes of this chapter are to:
(i)provide for the health, safety, and welfare;
(ii)promote the prosperity;
(iii)improve the morals, peace, good order, comfort, convenience, and aesthetics of each county and each county's present and future inhabitants and businesses;

(iv)protect the tax base;
(v)secure economy in governmental expenditures;
(vi)foster the state's agricultural and other industries;
(vii)protect both urban and nonurban development;
(viii)protect and ensure access to sunlight for solar energy devices;
(ix)provide fundamental fairness in land use regulation;
(x)facilitate orderly growth and allow growth in a variety of housing types; and
(xi)protect property values.

(b)Subject to Subsection (4) and Section 11-41-103, to accomplish the purposes of this chapter, a county may enact all ordinances, resolutions, and rules and may enter into other forms of land use controls and development agreements that the county considers necessary or appropriate for the use and development of land within the unincorporated area of the county or a designated mountainous planning district, including ordinances, resolutions, rules, restrictive covenants, easements, and development agreements governing:

(i)uses;
(ii)density;
(ii)open spaces;
(iv)structures;
(v)buildings;
(vi)energy-efficiency;
(vii)light and air;
(viii)air quality;
(ix)transportation and public or alternative transportation;
(x)infrastructure;
(xi)street and building orientation and width requirements;
(xii)public facilities;
(xiii)fundamental fairness in land use regulation; and
(xiv)considerations of surrounding land uses to balance the foregoing purposes with a landowner's private property interests and associated statutory and constitutional protections.

PROPOSED TEXT

The draft Morgan County Water Use and Preservation Element document is provided in Exhibit "A" of this memorandum.

RECOMMENDED MOTIONS

Sample Motion for *Approval* – "I move we approve the Emergency Adoption of Emergency Adoption of Water Element to meet state statutes and deadlines for County General Plan based on the findings listed in the memorandum dated December 2, 2025."

Sample Motion for *Approval* with *Conditions* – "I move we approve the Emergency Adoption of Emergency Adoption of Water Element to meet state statutes and deadlines for the County General Plan based on the findings listed in the memorandum dated December 2, 2025, with the following additional conditions:"

1. List any additional findings and conditions…

Sample Motion for *Denial* – "I move we deny the Emergency Adoption of Emergency Adoption of Water Element to meet state statutes and deadlines for County General Plan with the following findings:"

1. List any additional findings…

ATTACHMENTS:

Attachment "A": Draft County Ordinance

Attachment "A": Draft County Ordinance

ORDINANCE NO. CO-25-22

AN EMERGENCY AMENDMENT TO THE MORGAN COUNTY GENERAL PLAN TO ADOPT A WATER USE AND PRESERVATION ELEMENT ("WATER ELEMENT") IN COMPLIANCE WITH UTAH CODE §17-27A-403 AND DIVISION OF WATER RESOURCES GUIDANCE, OTHERWISE KNOWN AS THE EMERGENCY ADOPTION OF WATER ELEMENT TO MEET STATE-MANDATED STATUTES AND DEADLINES, AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Morgan County General Plan, adopted in 2015, serves as a policy document to guide land use, development, and resource management within Morgan County; and

WHEREAS, Morgan County desires to comply with the statutory requirements and guidance issued by the Utah Division of Water Resources by adopting an emergency amendment to the Morgan County General Plan (2015) to include a provision for a Water Element; and

WHEREAS, the Morgan County Planning Commission and Zoning Administrator have reviewed the proposed amendment in accordance with State law and have recommended approval of the same;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF

MORGAN COUNTY, STATE OF UTAH:

Section 1. Amendment and Adoption. The Morgan County General Plan, as adopted on December 21, 2010, is hereby amended and adopted to include a Water Use and Preservation Element ("Water Element"), as more specifically described in Exhibit "A," attached hereto and incorporated herein by reference.

Section 2. Severability. If any section, part, or provision of this General Plan amendment is found to be inconsistent with applicable state law, guidance, or other legal requirements, such inconsistency shall not affect any other portion of this General Plan, and all remaining sections, parts, and provisions shall remain in full force and effect.

Section 3. Effective Date. This Ordinance shall become effective after subsequent publication in accordance with State Law, but not before 15 days after its passage.

APPROVED, ADOPTED AND PASSED and ordered published by the Morgan County Commission, this 2nd Day of December 2025.

ATTEST:

MORGAN COUNTY GOVERNING BODY

_____
Leslie Hyde
Morgan County Clerk

_____
Matthew Wilson, County Commission Chair

APPROVED AS TO FORM

_____
Garrett Smith
Morgan County Attorney

Commission Members	Voting: AYE	NAY	ABSENT
Vaughn Nickerson	____	____	____
Mike Newton	____	____	____
Raelene Blocker	____	____	____
Matthew Wilson	____	____	____
Blaine Fackrell	____	____	____

Exhibit "A": Emergency Adoption Of Water Element To Meet State Statutes And Deadlines For County General Plan

MORGAN COUNTY

Water Use and Preservation Element

1. Purpose and Overview

Water is among the county's most valuable and limited natural resources. This element establishes goals, objectives, and implementation measures to ensure that water resources are used efficiently, preserved for future generations, and planned for in coordination with the county's projected growth. This element fulfills the requirement of Utah Code § 17-27a-403(2)(b)(ii), which directs counties to include an analysis of the effect of permitted development on water demand and to identify strategies for reducing per-capita water use in both existing and future development.

2. Existing Conditions Summary

Morgan County has historically pursued the vision of safeguarding clean and abundant water resources for future generations by conserving and reusing water whenever possible.

Encourages the use of existing centralized water service systems for new development in preference to individual wells. This provides flexibility in lot sizes, encourages better subdivision design, and provides greater system efficiency.

State of Utah requires water conservation plans of water providers that serve over 500 connections. Morgan County does not provide water services, however, a number of private and municipal water companies serve the majority of the residents and businesses within the County. These water providers are listed in Table 1, with the publicly available additional information regarding the water provider's, number of connections, volume of water rights and annual water usage in Table 2.

Table 1 Water Providers

Amrize	Industrial
Central Enterprise Water Association	Public
Cottonwood Mutual Water Company	Public
Croydon Pipeline Company	Public
East Canyon Resort	Public
East Canyon Resort (Irrigation)	Secondary

Hidden Hollow Water Company	Public
Highlands Water Company	Public
Lost Creek State Park	Public
Monte Verde Water Association	Public
Morgan Secondary Water Association	Secondary
Mountain Green Highway Rest Stop (UDOT)	Public
Mountain Green Secondary Water Company	Secondary
Mountain Green Water Association	Public
Northwest Irrigation Company	Secondary
Peterson Pipeline Association	Public
Richville Pipeline Company	Public
South Robinson Spring Water Users	Public
Wasatch Peaks Ranch	Secondary
Wasatch Peaks Ranch (Culinary)	Public

Table 2 Water Supplier Water Rights Volume, Annual Usage and Connections.

Rights Vol AF	Supplier Name	System	Connections	ANN_USE	YEAR
	Amrize	Industrial		106	2024
132.3	Central Enterprise Water Co.	Public	107	91.0	2024
425.3	Cottonwood Mutual	Public	897	314.5	2024
307.9	Croydon Pipeline Corp.	Public	33	9.7	2024
256.9	East Canyon Resort	Public	12	11.5	2024
	East Canyon Resort (Irrigation)	Secondary	4		2024
13.0	Hidden Hollow Water Co.	Public	35	4.8	2024
850	Highlands Water Co. (Morgan)	Public	596	266.9	2024
	Lost Creek	Public			2024

35.0	Monte Verde	Public		27.5	2024
37.4	Morgan County	Secondary	7		2024
1,888.22	Morgan Secondary Association	Secondary	869		2024
200	Mountain Green Water Association	Public	18	13.5	2024
213.82	Mountain Green Secondary Water Association	Secondary	456		2024
1,614.63	Northwest Irrigation Company	Secondary	78		2024
2.6	Peterson Pipeline Assoc.	Public	168	106.2	2024
374.29	Richville Pipeline Co.	Public	62	17.7	2024
	South Robinson Spring Water Users	Public	12	17.5	2024
2,000	Wasatch Peaks Ranch	Secondary			2024
	Wasatch Peaks Ranch (Culinary)	Public	19	25.34	2024

Division of Water Rights reported data is incomplete, resulting in inconsistent data.

Rights Vol - The sum of the water rights volume for each water right owned in acre feet

ANN_USE - Annual water use reported by the water system in acre feet

YEAR - Year of the reported use

Budget

The County's water budget is determined by comparing expected future use with known rights and reliably available sources of water. The number of expected units by land use type is analyzed, particularly development units that have already been approved through the County land use approval process. Current water use is compared with historic data to estimate dependable availability and sustainability of surface water and well water yields.

Total Rights Volume in Acre Feet for reporting suppliers (excluding Morgan City) = 8,351.35 AF

Total Reported Usage 2024 for all suppliers = 820.6 AF

A projected surplus of at least 7,530.75 AF is available in unincorporated water provider systems.

Future Development

Morgan County's projected growth through the next several decades is provided below.

Table 3

	2020*	2025	2030	2035	2040	2045	2050	2055	2060
Number of Households	3574	4162	4832	5606	6310	7084	7899	8715	9578
Household Size	3.46	3.29	3.12	2.96	2.88	2.79	2.70	2.61	2.53
Morgan City	4,071	5,323	5,936	6,648	7,394	8,180	8,939	9,573	10,170
Mountain Green CDP	4,231	4,886	5,283	5,684	6,115	6,501	6,866	7,324	7,790
Balance of County	3,065	3,487	3,862	4,257	4,675	5,094	5,497	5,863	6,237
Total County Population	**12,295**	**13,462**	**15,080**	**16,590**	**18,184**	**19,775**	**21,301**	**22,772**	**24,207**

2020-2060 AARC = 2.42%
2020-2060 total change = 96.88%
**2020 Census*
County projections from U of U Kem C. Gardner Policy Institute 2022 Long-Range County Population Projections
Municipal/Area projections from Wasatch Front Regional Council 2023 Household and Job Forecast, Unified Transportation Plan

Over time, the average household size in Utah and Morgan County has been decreasing. In contrast to the average household size decreasing by up to 26% by 2050, the total number of household increases by 167%, even when total population only grows by 97%. Smaller households will use less water per capita for indoor uses, but more overall units will potentially use more water for outdoor landscaping irrigation. Water use projections should therefore be weighted towards addressing household needs and not per-capital needs.

Anticipated commercial and residential development reported by Morgan County Planning and Development Department is expected to add 5,276 lots to unincorporated areas, according to currently approved developments and proposals that have entered the county

land use approval process. Based on an expected division of land use between roughly 65% housing and 35% commercial development, these lots are projected to consume an additional 3,825 Equivalent Residential Units (ERUs) of water.

Utah Division of Water Resources defines an ERU as 800 gallons per day of home water use at peak day demand. One ERU is equivalent to one single-family unit and approximately 0.9 acre feet of water used annually. This equates to the anticipated development requiring 3,442.59 acre-feet of water to reach buildout without additional conservation or water preservation measures.

Adequate water rights are available to meet projected demand, however the suppliers holding those rights and the actual availability of water are not consistent throughout the county. Morgan County has a role to play in communicating and coordinating with water suppliers on the determination of reliably available water and development around reliable sources.

3. Water Use and Preservation Goals and Objectives

Morgan County water providers are generally small and resources available to dedicate towards proactive water conservation have been limited. Weber Basin Water Conservancy District, Cottonwood Mutual Water Company, and Morgan City have Water Conservation Plans, as mandated by Utah's Water Conservation Act which requires Water Conservation Plans for providers with more than 500 connections. Outside of these conservation plans, details on current water conservation programming are limited and this water element may not be inclusive of all existing conservation efforts in Morgan County.

Goal 1. Integrate Land Use and Water Planning

Objective 1.1: Coordinate closely with water providers when making land use and development decisions.

Policies and Actions:

• Require a Water Supply and Infrastructure Adequacy Report for all major subdivisions and zone changes.

• Establish a formal review process with the Weber Basin Water Conservancy District for growth area designations.

• Maintain GIS mapping of service areas, water sources, and infrastructure to guide land use decisions.

Goal 2. Reduce Per-Capita Water Consumption

Objective 2.1: Decrease countywide municipal and industrial water use by 20% by 2030 relative to 2015 levels.

Objective 2.2: Decrease countywide municipal and industrial water use by 24% by 2040 relative to 2015 levels.

Policies and Actions:

• Encourage all public water suppliers to adopt and report annual water conservation plans consistent with Utah DWR standards.

• Promote installation of smart irrigation controllers and water-efficient fixtures through incentive programs.

• Support implementation of the Utah Water Conservation Plan Act requirements at the municipal and district level.

Goal 3. Promote Water-Efficient Development and Landscaping

Objective 3.1: Reduce outdoor water use in new development by 30%.

Policies and Actions:

• Adopt a Water-Wise Landscaping Ordinance requiring drought-tolerant plants, drip irrigation, and limits on turf coverage.

• Require new commercial and institutional projects to use non-potable water for landscape irrigation where feasible.

• Implement turf conversion programs for public rights-of-way, medians, and parks.

Goal 4. Protect and Preserve Critical Water Resources

Objective 4.1: Safeguard groundwater recharge areas, surface water sources, and riparian corridors from contamination and overuse.

Policies and Actions:

• Designate Watershed Protection Overlay Zones that restrict incompatible uses.

• Preserve natural floodplains and riparian buffers as open space in subdivision design.

• Coordinate with state and federal partners to protect drinking water source protection zones (DWSPZs).

• Develop stormwater infiltration and recharge projects to enhance aquifer sustainability.

Goal 5. Improve County and Provider Water System Efficiency

Objective 5.1: Reduce water losses from public systems by 10% by 2030.

Policies and Actions:

• Encourage utilities to complete annual water loss audits using AWWA methods.

• Replace aging distribution infrastructure to minimize leakage.

• Implement metering for all secondary (outdoor) connections.

• Adopt water-use performance standards for all county facilities.

Goal 6. Enhance Drought Resilience and Public Awareness

Objective 6.1: Increase community preparedness and awareness of water scarcity and drought response.

Policies and Actions:

• Develop and adopt a County Drought Contingency Plan with clear trigger levels and demand-reduction measures.

• Provide educational programs on water-wise landscaping, irrigation scheduling, and leak detection.

• Collaborate with Utah State University Extension and local conservation districts for community outreach and training.

4. Implementation Plan

The County's Water Use and Preservation Implementation Plan is outlined in Table 4.

Table 4

Action	Lead Agency	Partners	Timeline	Performance Measure
Adopt Water-Wise Landscaping Ordinance	County Planning Dept.	Water District, Cities	2026	Ordinance adopted
Establish Water-Land Use Coordination Protocol	County Planning, Water Conservancy District	Municipalities	2025	Policy adopted
Develop Drought Resilience Plan	Emergency Management	Water Providers	2027	Plan completion
Replace Aging Water Infrastructure	Public Works	Providers	Ongoing	% loss reduction
Conduct Public Education Campaign	County Extension, Conservation District	USU Extension	Annual	# workshops held

5. Monitoring and Evaluation

Progress on the water goals will be monitored through annual reporting of water use metrics, five-year reviews of this element, and coordination meetings with water providers and conservancy districts to assess data and adjust targets.

6. References

- Utah Division of Water Resources – Integrated Water and Land Planning Guidance (2024)
- Utah Code § 17-27a-403(2)(b)(ii)
- Utah State University Extension – Water-Wise Landscaping and Policy Toolkit (2023)
- Water Suppliers – Regional Water Conservation Plans (latest versions)

County Commission Agenda Request Form

All Agenda items, including back-up materials, must be submitted to:

Morgan County
Attn: Kate Becker
48 West Young Street
P O Box 886
Morgan, UT 84050
Phone: (435) 800.8724

Email: kbecker@morgancountyutah.gov

****ALL DOCUMENTATION IS DUE ON OR BEFORE 12:00 PM ON THE TUESDAY PRIOR TO A SCHEDULED COUNTY commission MEETING****

This form must be submitted, along with any required documentation, or the Agenda Item will not be scheduled until the next County commission Meeting

Commission Meeting Date: 12/2/25 **Time Requested:** 20 min

Name: Joshua Cook **Phone:** (801) 845-4015

Address: 48 W. Young Street

Email: jcook@morgancountyutah.gov **Fax:**

Associated County Department: Planning and Development Department

PURPOSE FOR THE AGENDA ITEM - MUST BE SPECIFIC:

Public Hearing/Discussion/Decision – *Emergency Adoption of Water Element to Meet State Statutes and Deadlines for County General Plan*: Request for approval of a text amendment to the Morgan County General Plan to clarify provisions and ensure consistency with Utah Code §17-27a-403 requiring inclusion of a water use and preservation element in the County General Plan

WILL YOUR AGENDA ITEM BE FOR:

DISCUSSION	✔	**PUBLIC HEARING**	✔
DECISION	✔	**PUBLIC MEETING**	
BOTH	✔		
INFORMATION ONLY			

MORGAN COUNTY

Water Use and Preservation Element

December 2, 2025

1. Purpose and Overview

Water is among the county's most valuable and limited natural resources. This element establishes goals, objectives, and implementation measures to ensure that water resources are used efficiently, preserved for future generations, and planned for in coordination with the county's projected growth. This element fulfills the requirement of Utah Code § 17-27a-403(2)(a)(v), which directs counties to include an analysis of the effect of permitted development on water demand and to identify strategies for reducing per-capita water use in both existing and future development.

2. Existing Conditions Summary

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DRAFT

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[1] Water providers that have been identified as having a residential connection in the County.

DRAFT

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Goal 1. Integrate Land Use and Water Planning

Objective 1.1: Coordinate closely with water providers when making land use and development decisions.

Policies and Actions:

• Require a Water Supply and Infrastructure Adequacy Report for all large subdivisions and zone changes.

• Maintain GIS mapping of service areas, water sources, and infrastructure to guide land use decisions.

Goal 2. Reduce Per-Capita Water Consumption

Objective 2.1: Decrease countywide municipal and industrial water use by 20% by 2030 relative to 2015 levels.

Objective 2.2: Decrease countywide municipal and industrial water use by 24% by 2040 relative to 2015 levels.

Policies and Actions:

• Encourage all public water suppliers to adopt and report annual water conservation plans consistent with Utah DWR standards.

• Promote installation of smart irrigation controllers and water-efficient fixtures through incentive programs.

• Support implementation of the Utah Water Conservation Plan Act requirements at the municipal and district level.

Goal 3. Promote Water-Efficient Development and Landscaping

Objective 3.1: Reduce outdoor water use in new development by 30%.

Policies and Actions:

• Adopt a Water-Wise Landscaping Ordinance requiring drought-tolerant plants, drip irrigation, and limits on turf coverage.

• Require new commercial and institutional projects to use non-potable water for landscape irrigation where feasible.

• Implement turf conversion programs for public rights-of-way, medians, and parks.

DRAFT

Goal 4. Protect and Preserve Critical Water Resources

Objective 4.1: Safeguard groundwater recharge areas, surface water sources, and riparian corridors from contamination and overuse.

Policies and Actions:

• Designate Watershed Protection Overlay Zones that restrict incompatible uses.

• Coordinate with state and federal partners to protect drinking water source protection zones (DWSPZs).

• Develop stormwater infiltration and recharge projects to enhance aquifer sustainability.

Goal 5. Improve County and Provider Water System Efficiency

Objective 5.1: Reduce water losses from public systems by 10% by 2030.

Policies and Actions:

• Encourage utilities to complete annual water loss audits using AWWA methods.

• Encourage the replacement of aging distribution infrastructure to minimize leakage.

• Implement metering for all secondary (outdoor) connections.

• Adopt water-use performance standards for all county facilities.

Goal 6. Enhance Drought Resilience and Public Awareness

Objective 6.1: Increase community preparedness and awareness of water scarcity and drought response.

Policies and Actions:

• Develop and adopt a County Drought Contingency Plan with clear trigger levels and demand-reduction measures.

• Provide educational programs on water-wise landscaping, irrigation scheduling, and leak detection.

• Collaborate with Utah State University Extension and local conservation districts for community outreach and training.

DRAFT

4. Implementation Plan

The County's Water Use and Preservation Implementation Plan is outlined in Table 4.

Table 4

Action	Lead Agency	Partners	Timeline	Performance Measure
Adopt Water-Wise Landscaping Ordinance	County Planning Dept.	Water District, Cities	2026	Ordinance adopted
Establish Water-Land Use Coordination Protocol	County Planning, Water Conservancy District	Municipalities	2025	Policy adopted
Develop Drought Resilience Plan	Emergency Management	Water Providers	2027	Plan completion
Replace Aging Water Infrastructure	Public Works	Providers	Ongoing	% loss reduction
Conduct Public Education Campaign	County Extension, Conservation District	USU Extension	Annual	# workshops held

5. Monitoring and Evaluation

Progress on the water goals will be monitored through annual reporting of water use metrics, five-year reviews of this element, and coordination meetings with water providers and conservancy districts to assess data and adjust targets.

DRAFT

6. Water Provider Consultation & Public Outreach

The water companies who were identified as having residential connections were notified that the County was updating their General Plan to include a Water Use and Preservation Chapter in compliance with State Code requirements. The companies were notified both via email and a letter mailed to the contact and address available from the State of Utah's Division Water Rights. The communication invited the water providers to attend one of two virtual meetings that were held on Friday, November 7, 2025 and Monday 10, 2025. They were also invited to participate in a comment review period.

The County held a comment review period from November 5, 2025 through November 21, 2025, where the proposed plan was posted to the General Plan project website (www.morgancounty.planitusa.com) and water providers or County residents could provide feedback by submitting their comments through an online form.

Through the virtual meetings the County was apprised of the following:

- Updating connection numbers
- Many of the public water providers already had conservation plans they were following and the County's plan was also consistent with the State's goals
- Some of the secondary water providers have all of their connections metered

During the comment review period we received three comments that were about the metering they had on their system, request for the County to consider being the provider of utilities, and then there was support that the County was promoting conservation efforts.

7. References

• Utah Division of Water Resources – Integrated Water and Land Planning Guidance (2024)
• Utah Code § 17-27a-403(2)(a)(v)
• Utah State University Extension – Water-Wise Landscaping and Policy Toolkit (2023)
• Water Suppliers – Regional Water Conservation Plans (latest versions)

MORGAN COUNTY

Water Use and Preservation Element

December 2, 2025

1. Purpose and Overview

Water is among the county's most valuable and limited natural resources. This element establishes goals, objectives, and implementation measures to ensure that water resources are used efficiently, preserved for future generations, and planned for in coordination with the county's projected growth. This element fulfills the requirement of Utah Code § 17-27a-403(2)(a)(v), which directs counties to include an analysis of the effect of permitted development on water demand and to identify strategies for reducing per-capita water use in both existing and future development.

2. Existing Conditions Summary

Morgan County has historically pursued the vision of safeguarding clean and abundant water resources for future generations by conserving and reusing water whenever possible.

Encourages the use of existing centralized water service systems for new development in preference to individual wells. This provides flexibility in lot sizes, encourages better subdivision design, and provides greater system efficiency.

State of Utah requires water conservation plans of water providers that serve over 500 connections. Morgan County does not provide water services, however, a number of private and municipal water companies serve the majority of the residents and businesses within the County. These water providers are listed in Table 1, with the publicly available additional information regarding the water provider's, number of connections, volume of water rights and annual water usage in Table 2.

DRAFT

Table 1 Water Providers[1]

Amrize	Industrial
Central Enterprise Water Association	Public
Cottonwood Mutual Water Company	Public
Croydon Pipeline Company	Public
East Canyon Resort	Public
East Canyon Resort (Irrigation)	Secondary
Hidden Hollow Water Company	Public
Highlands Water Company	Public
Lost Creek State Park	Public
Monte Verde Water Association	Public
Morgan Secondary Water Association	Secondary
Mountain Green Highway Rest Stop (UDOT)	Public
Mountain Green Secondary Water Company	Secondary
Mountain Green Water Association	Public
Northwest Irrigation Company	Secondary
Peterson Pipeline Association	Public
Richville Pipeline Company	Public
South Robinson Spring Water Users	Public
Wasatch Peaks Ranch	Secondary
Wasatch Peaks Ranch (Culinary)	Public

[1] Water providers that have been identified as having a residential connection in the County.

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Table 2 Water Supplier Water Rights Volume, Annual Usage and Connections.

Rights Vol AF	Supplier Name	System	Connections	ANN_USE	YEAR
	Amrize	Industrial		106	2024
132.3	Central Enterprise Water Co.	Public	107	91.0	2024
425.3	Cottonwood Mutual	Public	897	314.5	2024
307.9	Croydon Pipeline Corp.	Public	33	9.7	2024
256.9	East Canyon Resort	Public	12	11.5	2024
	East Canyon Resort (Irrigation)	Secondary	4		2024
13.0	Hidden Hollow Water Co.	Public	35	4.8	2024
850	Highlands Water Co. (Morgan)	Public	596	266.9	2024
	Lost Creek	Public			2024
35.0	Monte Verde	Public		27.5	2024
37.4	Morgan County	Secondary	7		2024
1,888.22	Morgan Secondary Association	Secondary	869		2024
200	Mountain Green Water Association	Public	18	13.5	2024
213.82	Mountain Green Secondary Water Association	Secondary	624		2024
1,614.63	Northwest Irrigation Company	Secondary	78		2024
2.6	Peterson Pipeline Assoc.	Public	168	106.2	2024
374.29	Richville Pipeline Co.	Public	62	17.7	2024
	South Robinson Spring Water Users	Public	12	17.5	2024
2,000	Wasatch Peaks Ranch	Secondary			2024
	Wasatch Peaks Ranch (Culinary)	Public	19	25.34	2024

Division of Water Rights reported data is incomplete, resulting in inconsistent data.

Rights Vol - The sum of the water rights volume for each water right owned in acre feet
ANN_USE - Annual water use reported by the water system in acre feet
YEAR - Year of the reported use

Budget

The County's water budget is determined by comparing expected future use with known rights and reliably available sources of water. The number of expected units by land use type is analyzed, particularly development units that have already been approved through the County land use approval process. Current water use is compared with historic data to estimate dependable availability and sustainability of surface water and well water yields.

Total Rights Volume in Acre Feet for reporting suppliers (excluding Morgan City) = 8,351.35 AF

Total Reported Usage 2024 for all suppliers = 820.6 AF

A projected surplus of at least 7,530.75 AF is available in unincorporated water provider systems.

Future Development

Morgan County's projected growth through the next several decades is provided below.

Table 3

	2020*	2025	2030	2035	2040	2045	2050	2055	2060
Number of Households	3574	4162	4832	5606	6310	7084	7899	8715	9578
Household Size	3.46	3.29	3.12	2.96	2.88	2.79	2.70	2.61	2.53
Morgan City	4,071	5,323	5,936	6,648	7,394	8,180	8,939	9,573	10,170
Mountain Green CDP	4,231	4,886	5,283	5,684	6,115	6,501	6,866	7,324	7,790
Balance of County	3,065	3,487	3,862	4,257	4,675	5,094	5,497	5,863	6,237
Total County Population	**12,295**	**13,462**	**15,080**	**16,590**	**18,184**	**19,775**	**21,301**	**22,772**	**24,207**

2020-2060 AARC = 2.42%

2020-2060 total change = 96.88%

**2020 Census*

County projections from U of U Kem C. Gardner Policy Institute 2022 Long-Range County Population Projections

Municipal/Area projections from Wasatch Front Regional Council 2023 Household and Job Forecast, Unified Transportation Plan

DRAFT

Over time, the average household size in Utah and Morgan County has been decreasing. In contrast to the average household size decreasing by up to 26% by 2050, the total number of household increases by 167%, even when total population only grows by 97%. Smaller households will use less water per capita for indoor uses, but more overall units will potentially use more water for outdoor landscaping irrigation. Water use projections should therefore be weighted towards addressing household needs and not per-capital needs.

Anticipated commercial and residential development reported by Morgan County Planning and Development Department is expected to add 5,276 lots to unincorporated areas, according to currently approved developments and proposals that have entered the county land use approval process. Based on an expected division of land use between roughly 65% housing and 35% commercial development, these lots are projected to consume an additional 3,825 Equivalent Residential Units (ERUs) of water.

Utah Division of Water Resources defines an ERU as 800 gallons per day of home water use at peak day demand. One ERU is equivalent to one single-family unit and approximately 0.9 acre feet of water used annually. This equates to the anticipated development requiring 3,442.59 acre-feet of water to reach buildout without additional conservation or water preservation measures.

Adequate water rights are available to meet projected demand, however the suppliers holding those rights and the actual availability of water are not consistent throughout the county. Morgan County has a role to play in communicating and coordinating with water suppliers on the determination of reliably available water and development around reliable sources.

3. Water Use and Preservation Goals and Objectives

Morgan County water providers are generally small and resources available to dedicate towards proactive water conservation have been limited. Weber Basin Water Conservancy District, Cottonwood Mutual Water Company, and Morgan City have Water Conservation Plans, as mandated by Utah's Water Conservation Act which requires Water Conservation Plans for providers with more than 500 connections. Outside of these conservation plans, details on current water conservation programming are limited and this water element may not be inclusive of all existing conservation efforts in Morgan County.

DRAFT

Goal 1. Integrate Land Use and Water Planning

Objective 1.1: Coordinate closely with water providers when making land use and development decisions.

Policies and Actions:

• Require a Water Supply and Infrastructure Adequacy Report for all large subdivisions and zone changes.

• Maintain GIS mapping of service areas, water sources, and infrastructure to guide land use decisions.

Goal 2. Reduce Per-Capita Water Consumption

Objective 2.1: Decrease countywide municipal and industrial water use by 20% by 2030 relative to 2015 levels.

Objective 2.2: Decrease countywide municipal and industrial water use by 24% by 2040 relative to 2015 levels.

Policies and Actions:

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DRAFT

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• Water Suppliers – Regional Water Conservation Plans (latest versions)

DRAFT

From:	Kate Becker
To:	Janet Christoffersen
Subject:	Work session Fw: Updated Water Element for Dec 2nd CC meeting
Date:	Sunday, November 30, 2025 6:17:29 PM
Attachments:	image001.png Morgan_County_Water_Use_and_Preservation_Element(v11-20-2025).pdf Morgan_County_Water_Use_and_Preservation_Element(v11-20-2025).docx

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Kate Becker
Morgan County Administrative Manager
435.800.8724

From: Valerie Claussen <val@planningoutpost.com>
Sent: Friday, November 21, 2025 4:43:44 PM
To: Josh Cook <jcook@morgancountyutah.gov>
Cc: Kate Becker <kBecker@morgancountyutah.gov>
Subject: Updated Water Element for Dec 2nd CC meeting

CAUTION: This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.

Hello Josh!
Attached is the updated Water element that incorporates the PCs changes and the connection number we received from Mountain Green Secondary from one of our meetings. This version also includes a water provider consultation/public outreach section. I also did some formatting updates. I think you needed a word version last time so I included both pdf and word.

Let me know if there is anything else needed on this item. I plan on attending the Dec 2nd County Commission meeting to facilitate the chapter's adoption

Thanks!
Valerie

Planning Outpost

Valerie Claussen, MPA, AICP

Phone: 385-432-6262
Email: val@planningoutpost.com

930 Chambers St, Suite 2
South Ogden, UT 84403

5

County Commission Agenda Request Form

All Agenda items, including back-up materials, must be submitted to:

Morgan County
Attn: Kate Becker
48 West Young Street
P O Box 886
Morgan, UT 84050
Phone: 801.845.4013
Email kbecker@moragncountyutah.gov

****ALL DOCUMENTATION IS DUE ON OR BEFORE 12:00 PM ON THE TUESDAY PRIOR TO A SCHEDULED COUNTY commission MEETING****

This form must be submitted, along with any required documentation, or the Agenda Item will not be scheduled until the next County commission Meeting

commission Meeting Date: 12-02-2025 **Time Requested:** 20:00 Min

Name: Bret Heiner / Erica White **Phone:** 801-821-1475

Address: 380 No Industrial Dr Morgan Ut 84050

Email: bheiner@morgancountyutah.gov **Fax:** 801-845-4046

Associated County Department: Public Works
Emergence Management

PURPOSE FOR THE AGENDA ITEM - MUST BE SPECIFIC:

Install 24in pipe for water run off .

Funding source flood mitigation fund.

WILL YOUR AGENDA ITEM BE FOR:

DISCUSSION
DECISION
BOTH x
INFORMATION ONLY

BID FORM

DATE: 10/8/2025

Hardscrabble Road Culvert Extension

Morgan County

To: Morgan County,

The undersigned, having examined bid documents, and having visited the site and examined the conditions affecting the work, hereby agrees to furnish all labor, equipment, and materials and perform all operations necessary to complete work as identified in this Bid Form and for the sums stipulated below:

	Description	Quantity	Units	Unit Price	Amount
1	Mobilization and Permits	1	L.S	2,500 00	2,500 00
2	Clearing and Grubbing	1	L.S.	2,500 00	2,500 00
3	24" Dia. Reinforced Concrete Pipe	73	L.F.	75 00	5,475 00
4	4' x 4' Jct. Box with Grate	1	Each	6,500 00	6,500 00
5	Headwall at Existing Structure (Outlet)	1	L.S.	4,000 00	4,000 00
6	Import Backfill	100	Tons	25 00	2,500 00
7	Restore Topsoil	1	L.S.	1,500 00	1,500 00
TOTAL					24,975 00

Company J. W. Wilkinson & Sons

Submitted by John W. Date 11/1/25

BID FORM

DATE: 11/19/25 ~~10/8/2025~~

Hardscrabble Road Culvert Extension

Morgan County

To: Morgan County,

The undersigned, having examined bid documents, and having visited the site and examined the conditions affecting the work, hereby agrees to furnish all labor, equipment, and materials and perform all operations necessary to complete work as identified in this Bid Form and for the sums stipulated below:

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2	Clearing and Grubbing	1	L.S.	$2,600.00	$2,600.00
3	24" Dia. Reinforced Concrete Pipe	73	L.F.	$5,000	$5,000
4	4' x 4' Jct. Box with Grate	1	Each	$6,500	$6,500
5	Headwall at Existing Structure (Outlet)	1	L.S.	$8,000	$8,000
6	Import Backfill	100	Tons	$2,500.00	$2,500
7	Restore Topsoil	1	L.S.	$2,800.00	$2800
TOTAL				$29,900.00	$29,900.00

Company Next level Inc.

Submitted by Dallas Woodward Date 11/19/25

Morgan County Attorney's Office

P.O. BOX 886
48 WEST YOUNG STREET
MORGAN, UTAH 84050

TELEPHONE: (801) 845-4006
FACSIMILE: (801) 845-6006
WWW.MORGAN-COUNTY.NET

RE: WATER DRAINAGE PIPE TO MITIGATE FLOODING **OCTOBER 7, 2025**

Mr. Kilbourn:

One of your neighbors raised multiple concerns during the Morgan County Commission meeting held on September 16, 2025. Your neighbor indicated that there had been discussions with the prior Emergency Manager regarding certain mitigation efforts to alleviate flooding issues on your property. The County Commission agreed that the flood mitigation efforts should be pursued as previously discussed.

The Morgan County Engineer has created a cost estimate for the culvert extension at 3077 South Morgan Valley Drive. The Morgan County Public Works Director is the highway authority in the county and has jurisdiction over the right of way, however, he is unable to do any work on private property without the consent of the property owner. I have included the basic terms of the easement agreement in the following paragraphs of this letter. Your acceptance of these terms by signing the letter will allow the RFP to go out, but we will need to enter a more formal agreement to be recorded against the land prior to any work being performed.

TERMS

1. By signing the acknowledgment and acceptance of terms at the end of this letter, Neil Kilbourn authorizes Morgan County to have access to his property for the purpose of installing the culvert extension contemplated in the Morgan County Engineer's cost estimate dated 7/1/25.
2. Morgan County will cover the entire cost of the culvert extension and provide topsoil and seeding to Neil Kilbourn's property after installation.
3. In consideration of Morgan County's installation of the culvert extension, Neil Kilbourn agrees to grant Morgan County an easement appurtenant (perpetual future access) to the installed culvert for the limited purpose of maintenance.
4. Neil Kilbourn acknowledges and agrees that this easement appurtenant runs with the land and a formal agreement will be signed by the parties and will be recorded with the Office of the Morgan County Recorder providing a legal description of the affected property.

If you have any further questions, please reach out to me by phone at 801-845-4006 or by email at gsmith@morgancountyutah.gov.

Warm regards,

Garrett T. Smith, Morgan County Attorney

ACKNOWLEDGEMENT AND ACCEPTANCE OF TERMS

_____

Neil Kilbourn, Trustee of the Neil Kilbourn Revocable Living Trust

6

Morgan County Recorder's Office

Advancing Morgan County: Modernizing GIS & PLSS Infrastructure!

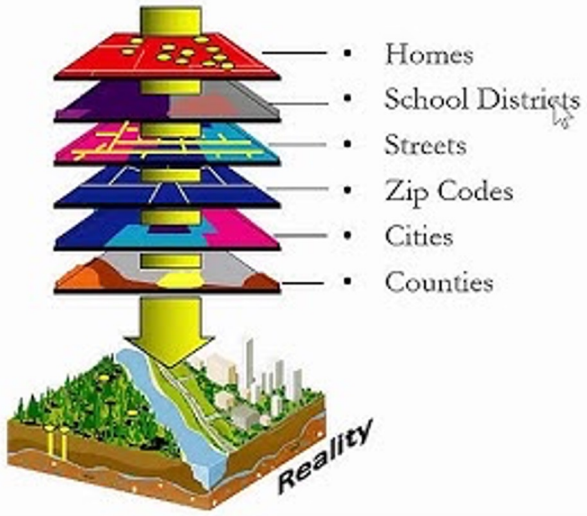
GIS- Morgan County

- **<u>What GIS really does (Beyond Mapping)</u>**
  - GIS is not just mapping – it is a data management, analysis, and visualization framework used *and* controlled by all county departments.



Spatial Data Model

- Spatial data
  - Location
    - Coordinates
    - Projections
  - Attributes
    - Discrete/Continuous
    - Relationships
- Spatial data presentation
  - Cartographic Symbology
  - Pyramiding and LOD
- Spatial data integration
  - Topographic relationships
  - Spatial analysis



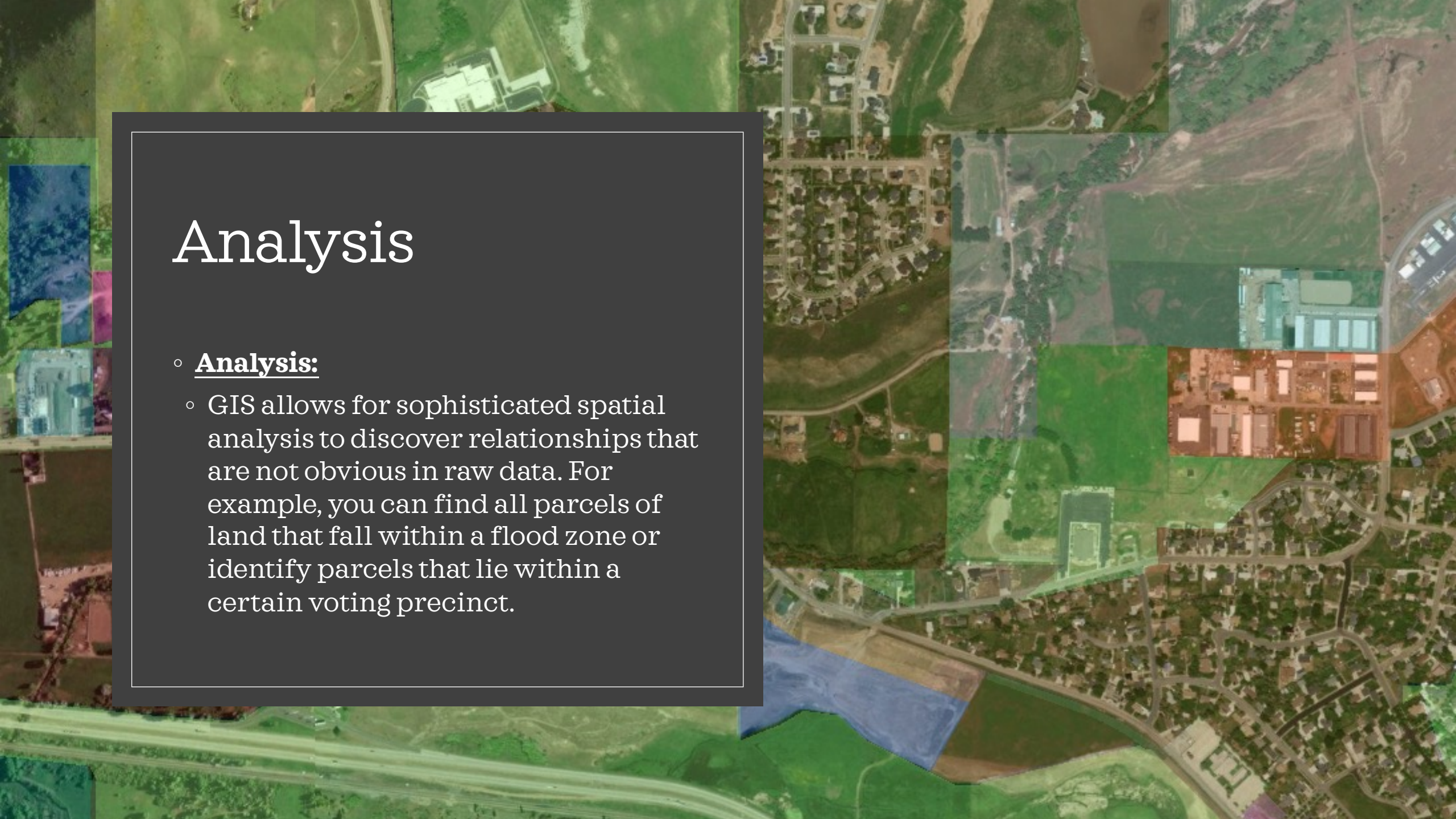
Data Management

- **Data Management:**
  - GIS acts as a data management system for spatial information, enabling you to capture, store, manage, retrieve, and analyze geographic date.

Visualization

- **Visualization:**
  - It transforms raw data into compelling visual formats. This can be done by using a basemap (like a satellite image or political boundaries) and overlaying various data layers with different colors, symbols, and patterns.





Analysis

- **Analysis:**
  - GIS allows for sophisticated spatial analysis to discover relationships that are not obvious in raw data. For example, you can find all parcels of land that fall within a flood zone or identify parcels that lie within a certain voting precinct.



Morgan County – Specific GIS Applications

- **<u>Property & Land Administration</u>**
  - Parcel boundary mapping with legal description.
  - Automated valuation support using geographic factors.
  - Reviewing zoning changes and subdivision proposals using interactive GIS layers.

Other Applications

- Emergency Management
- Public works & Transportation
- Utilities & Infrastructure
- Community Development & planning



Where are we currently?





Monument Tie Sheets

View Map



County Zoning Map

View Map



Flood Plain Map

View Map



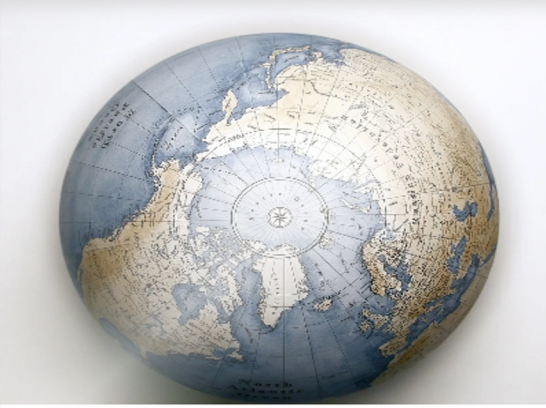
Wildland Interface

View Map



Ownership Map

View Map



Future Land Use Map

View Map



Greenbelt Map

View Map



Interactive Precinct Map

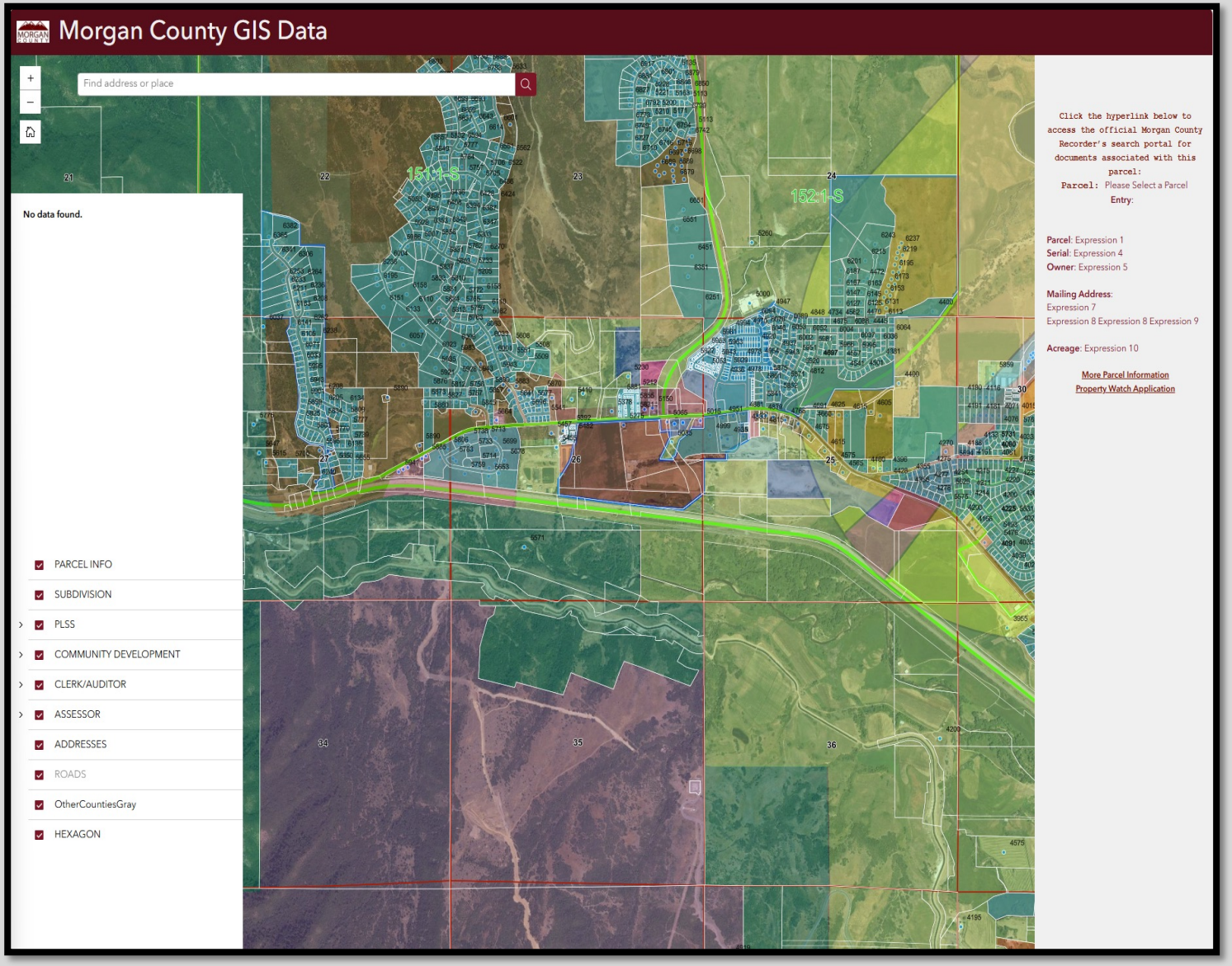
View Map

Where are we headed?

?

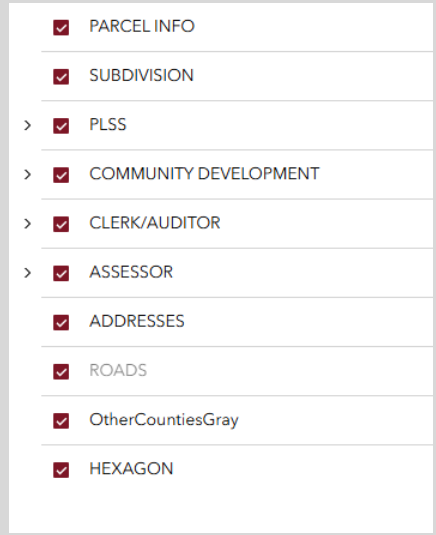


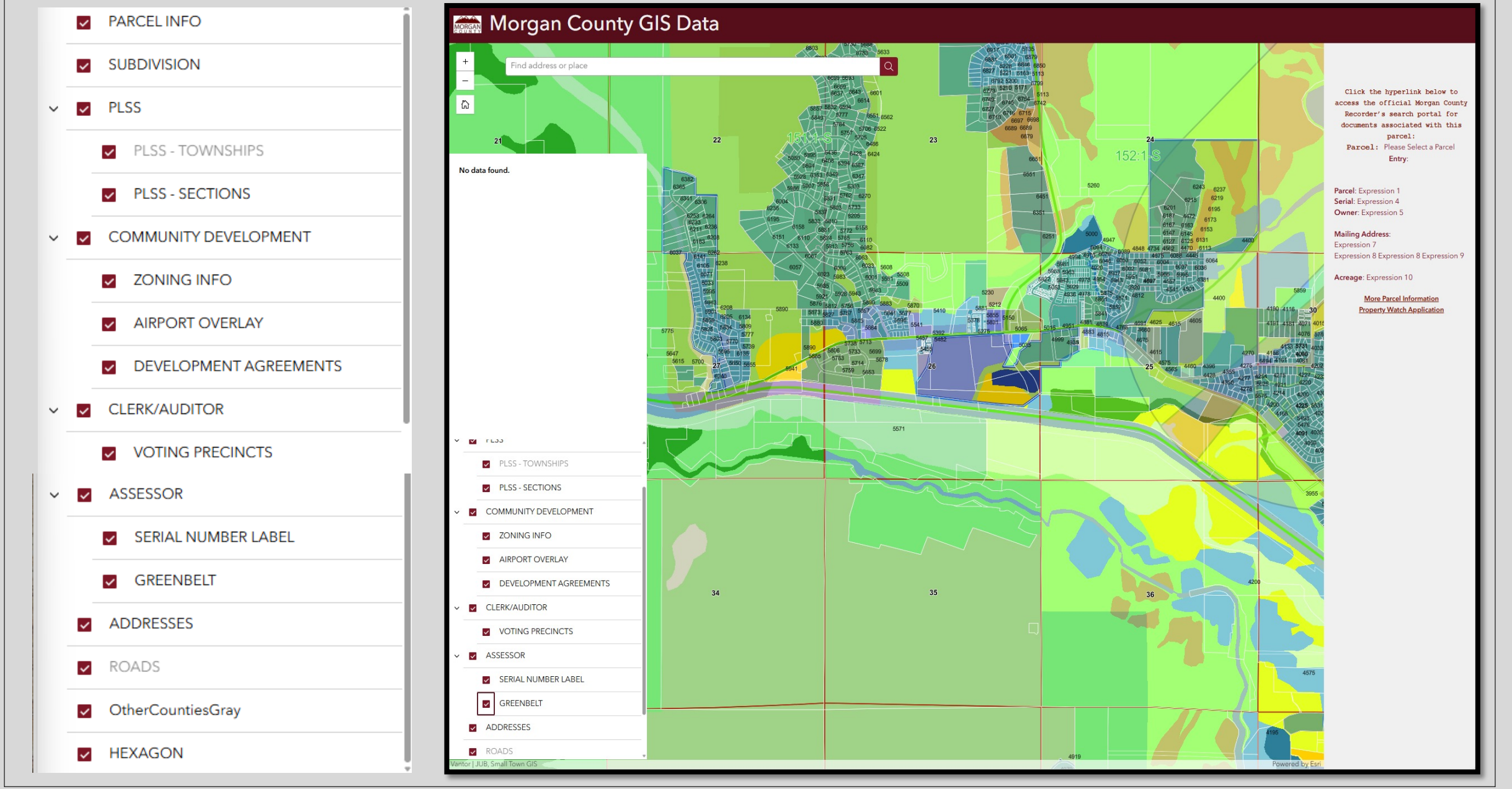
Forward



One Map - County Wide

Combining all maps into one map with the necessary layers to serve all departments and public needs!




PARCEL INFO
SUBDIVISION
PLSS
PLSS - TOWNSHIPS
PLSS - SECTIONS
COMMUNITY DEVELOPMENT
ZONING INFO
AIRPORT OVERLAY
DEVELOPMENT AGREEMENTS
CLERK/AUDITOR
VOTING PRECINCTS
ASSESSOR
SERIAL NUMBER LABEL
GREENBELT
ADDRESSES
ROADS
OtherCountiesGray
HEXAGON
Morgan County GIS Data
Find address or place
No data found.
PLSS - TOWNSHIPS
PLSS - SECTIONS
COMMUNITY DEVELOPMENT
ZONING INFO
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DEVELOPMENT AGREEMENTS
CLERK/AUDITOR
VOTING PRECINCTS
ASSESSOR
SERIAL NUMBER LABEL
GREENBELT
ADDRESSES
ROADS
151:1-S
152:1-S
Vantor | JUB, Small Town GIS
Powered by Esri
Click the hyperlink below to access the official Morgan County Recorder's search portal for documents associated with this parcel:
Parcel: Please Select a Parcel
Entry:
Parcel: Expression 1
Serial: Expression 4
Owner: Expression 5
Mailing Address:
Expression 7
Expression 8 Expression 8 Expression 9
Acreage: Expression 10
More Parcel Information
Property Watch Application

ANY QUESTIONS?



?

THANK YOU!



Morgan County PLSS / Monument Inventory

MORGAN
COUNTY

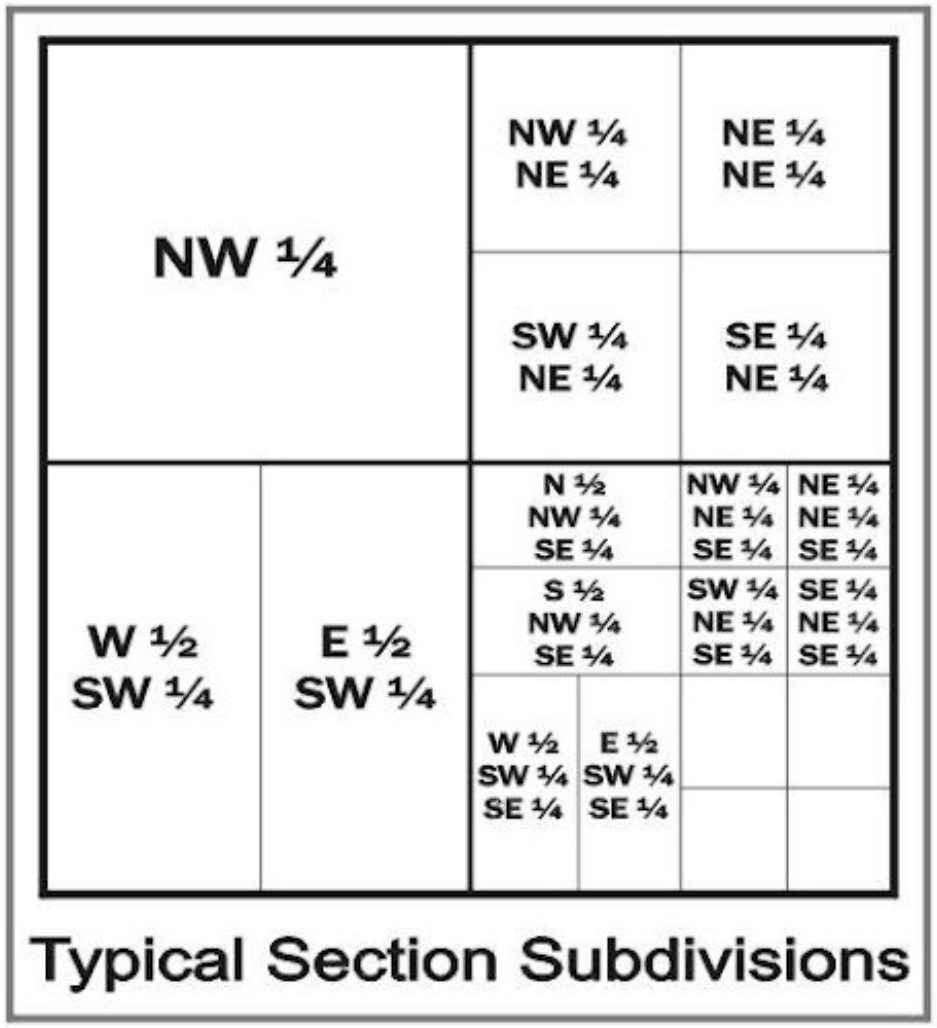






What is PLSS?

- Public Land Survey System (PLSS) divides land into townships and sections
- Used in most western state, including Utah
- Utah mainly uses the Sale Lake Base & Meridian (SLB&M) which starts from the Southeast corner of the Temple Square
- Forms the basis for legal descriptions, deeds and parcel mapping

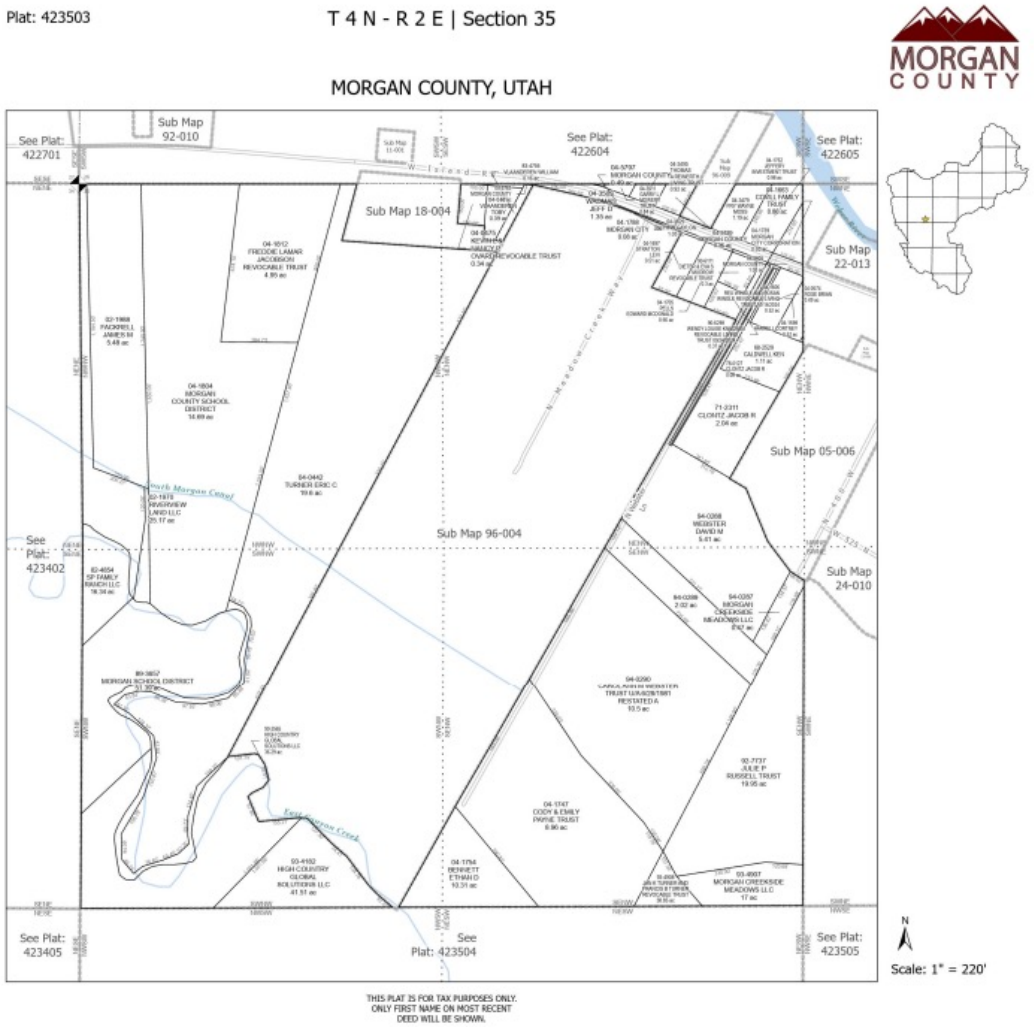


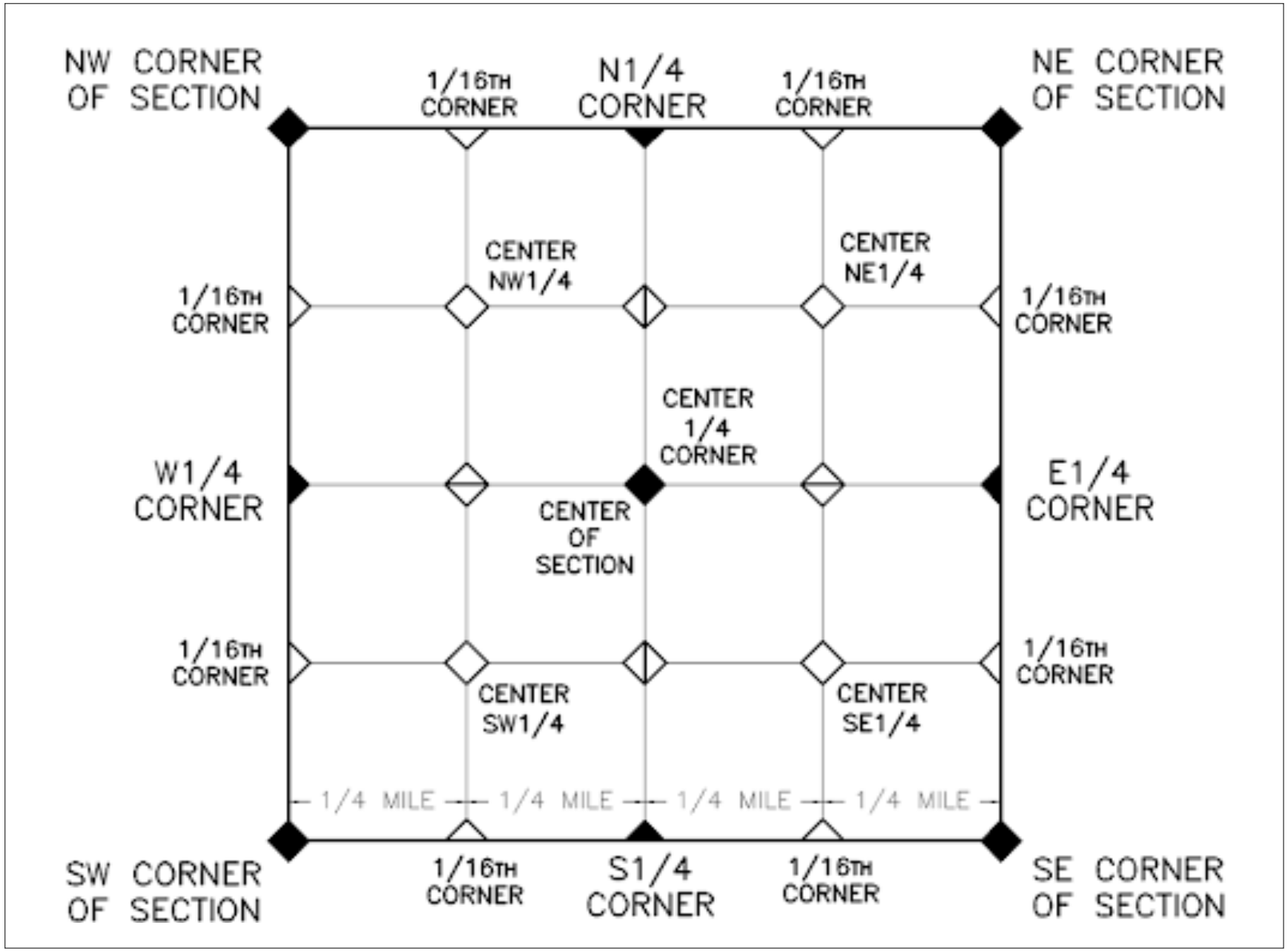
Structure of the PLSS

- Townships: 6x6 miles containing 36 one-mile sections
- Sections can be subdivided into halves, quarters, etc.
- Corners (section, quarter, center) define boundaries
- Example: NW1/4 35 T4N R2E = Northwest quarter of section 35 in Township 4 North Range 2 East (~160 acres)

Why section Corners Matter for Counties

- Establish accurate parcel boundaries.
- Support tax assessment and ownership mapping.
- Provide control points for surveys.
- Resolve property boundary disputes.
- Guide utility, road, and ROW planning.





Types of Section Corners

- Sections corners – define section boundaries
- Quarter Corners – midpoints of section lines.
- Center Corners – center of each sections.
- Closing Corners – adjust for meridian convergence.
- Meander Corners – occur along water features.





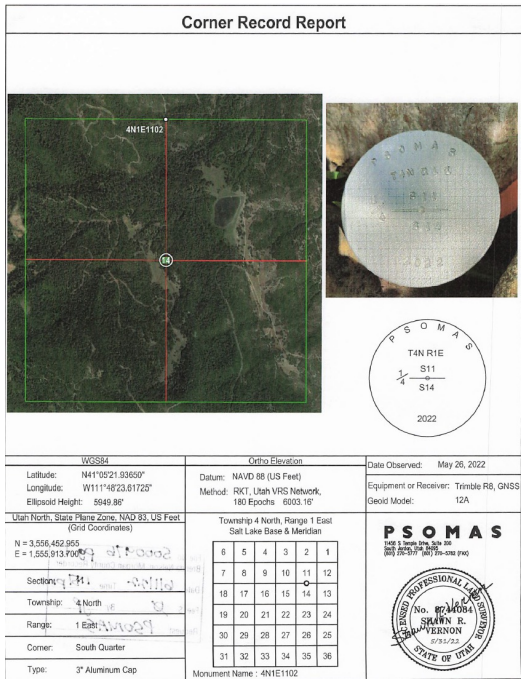






Monumentation Types

- Typical monument types include:
  - Original stone monuments
  - Brass caps (BLM, county surveyor)
  - Iron rods and pipes
  - Witness posts and reference ties
  - GPS coordinate records (modern surveys)


Corner Record Report

4N1E1102

PSOMAS
T4N R1E
S11
S14
2022

WGS84
Latitude: N41°05'21.93650"
Longitude: W111°48'23.61725"
Ellipsoid Height: 5949.86'

Ortho Elevation
Datum: NAVD 88 (US Feet)
Method: RKT, Utah VRS Network, 180 Epochs 6003.16'

Date Observed: May 26, 2022
Equipment or Receiver: Trimble R8, GNSS
Geoid Model: 12A

Utah North, State Plane Zone, NAD 83, US Feet
(Grid Coordinates)
N = 3,556,452.955
E = 1,555,913.700

Township 4 North, Range 1 East
Salt Lake Base & Meridian

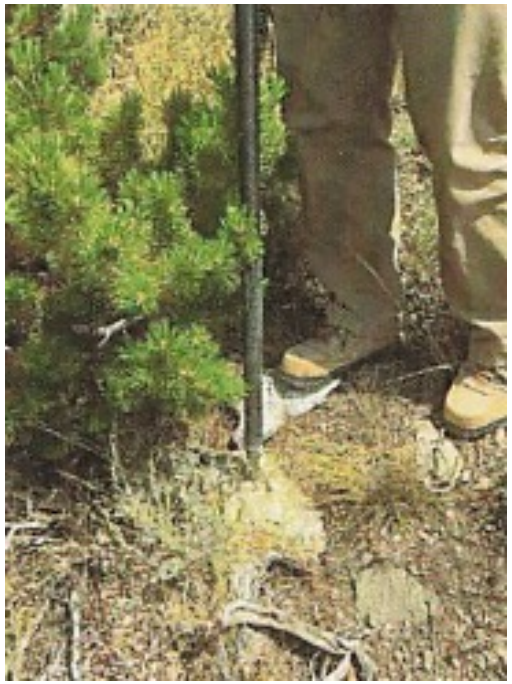
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

Section: 11
Township: 4 North
Range: 1 East
Corner: South Quarter
Type: 3" Aluminum Cap

PSOMAS
1436 S Temple Drive, Suite 300
South Jordan, Utah 84095
(801) 270-7477 (801) 270-7592 (FAX)

LICENSED PROFESSIONAL LAND SURVEYOR
No. 8714084
SHAWN R. VERNON
5/31/22
STATE OF UTAH

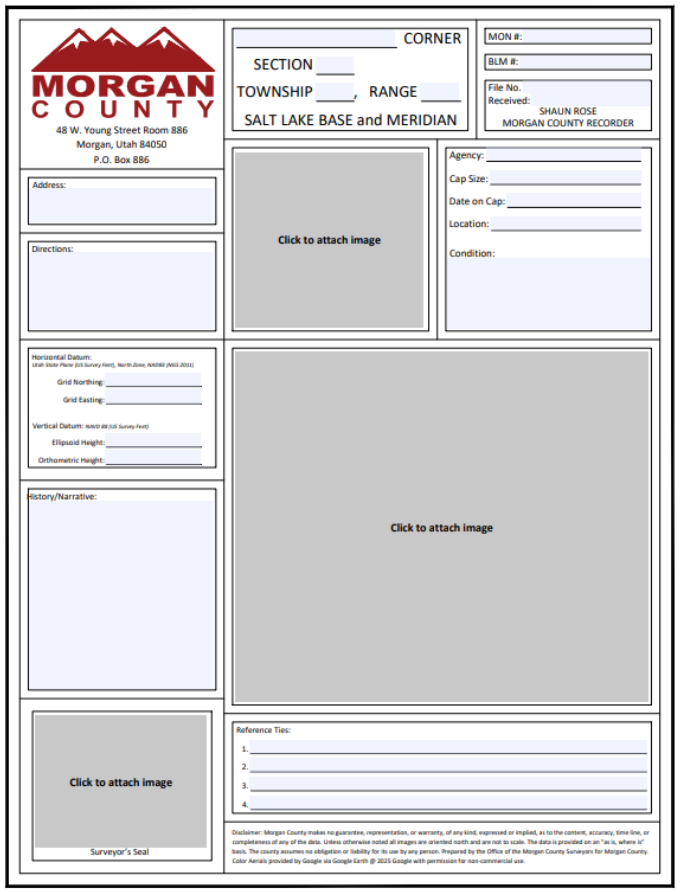
Monument Name : 4N1E1102





Section Corners in County Government

- County Surveyors maintain corner records.
- Field crews recover, re-monument, and document corners.
- GIS integrates surveyed coordinates into parcel fabric.
- Used for addressing, zoning, and development review.



MORGAN COUNTY
48 W. Young Street Room 886
Morgan, Utah 84050
P.O. Box 886

_____ CORNER
SECTION ____
TOWNSHIP ____, RANGE ____
SALT LAKE BASE and MERIDIAN

MON #:
BLM #:
File No.
Received:
SHAUN ROSE
MORGAN COUNTY RECORDER

Address:

Directions:

Click to attach image

Agency:
Cap Size:
Date on Cap:
Location:
Condition:

Horizontal Datum:
Grid Northing:
Grid Easting:
Vertical Datum:
Ellipsoid Height:
Orthometric Height:

History/Narrative:

Click to attach image

Click to attach image
Surveyor's Seal

Reference Ties:
1.
2.
3.
4.

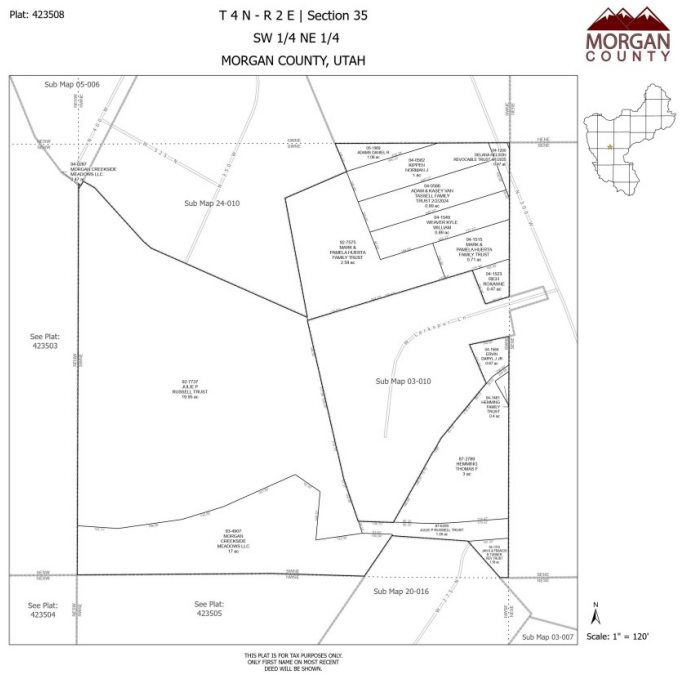
Disclaimer: Morgan County makes no guarantee, representation, or warranty, of any kind, expressed or implied, as to the content, accuracy, time line, or completeness of any of the data. Unless otherwise noted all images are oriented north and are not to scale. The data is provided on an "as is, where is" basis. The county assumes no obligation or liability for its use by any person. Prepared by the Office of the Morgan County Surveyors for Morgan County. Color Aerials provided by Google via Google Earth @ 2025 Google with permission for non-commercial use.

Corner Record Maintenance

- County responsibilities typically include:
  - Maintaining accurate coordinate data
  - Updating tie sheets and plats
  - Replacing missing or disturbed monuments.
  - Supporting surveyors and planners.
  - Ensuring compliance with recording laws.

GIS Integration with PLSS

- Accurate section corners control parcel mapping.
- GIS uses corners to align parcel fabric.
- Supports addressing, zoning, and boundaries.
- Enable quality control and spatial accuracy.



Common Challenges

- Lost or destroyed monuments.
- Inaccurate or inconsistent historical records.
- Rugged terrain and accessibility issues.
- Conflicts between survey evidence.
- Limited funding for corner maintenance.

Where are we at?

Corners in Morgan County (excluding the reservoirs): **2,574**

Rehabbed Monuments: **123**

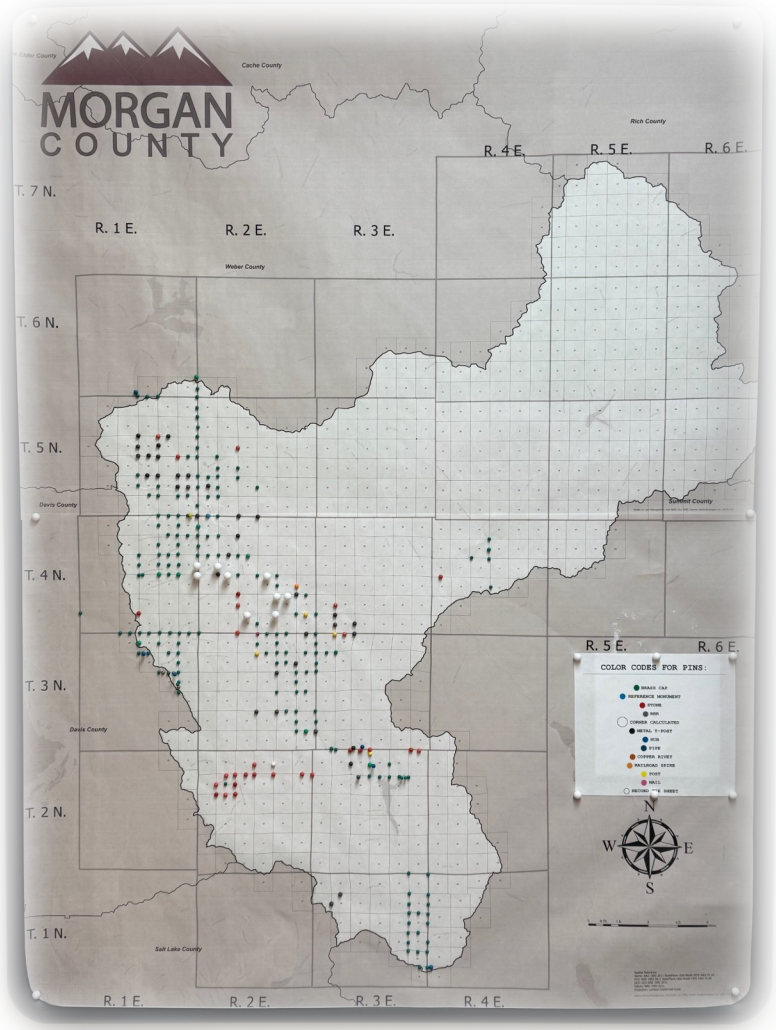
Corners in Farmland Reserve: (NE of County): **450 +/-**

Monuments in GIS: **102 (a few are witness corners)**

Total Tie Sheets: **317**

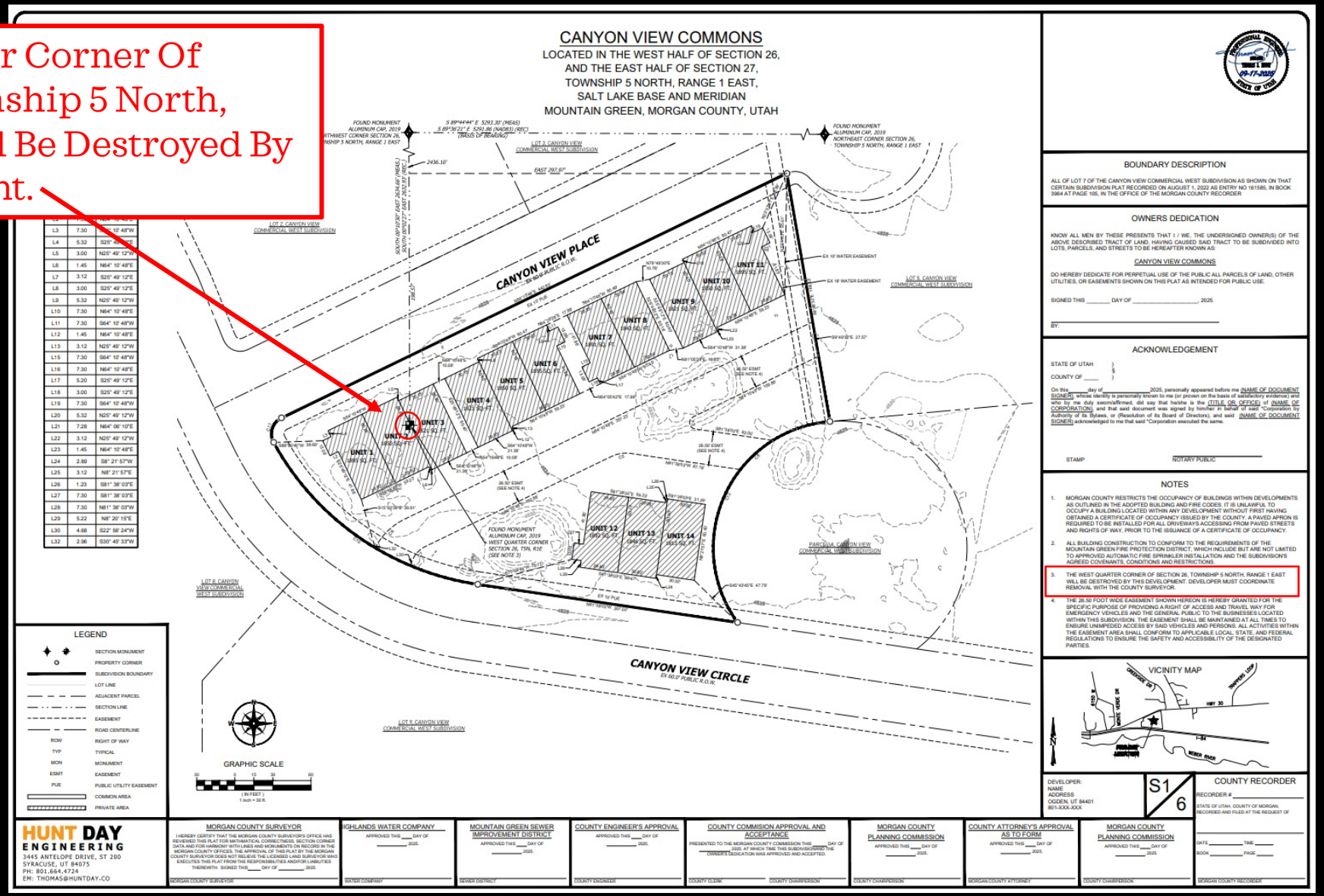
Tie Sheets with N&E or L&L: **273 (86%)**

CORNERS COUNT



The West Quarter Corner Of Section 26, Township 5 North, Range 1 East Will Be Destroyed By This Development.

MONUMENTS ARE GETTING DESTROYED!!



Going Forward

- Section corners form the backbone of land management.
- Accurate corners improve county GIS, surveying, and planning.
- Maintaining high-quality records benefits property owners and government.
- Investment in corner recovery ensures long-term accuracy.

ANY QUESTIONS?



?



THANK YOU!

Quotation # Q-561992

Date: November 13, 2025

Environmental Systems Research Institute, Inc.
380 New York St
Redlands, CA 92373-8100
Phone: (909) 793-2853
DUNS Number: 06-313-4175 CAGE Code: 0AMS3

Customer # 329086 Contract #

County of Morgan
IT/GIS
48 W Young St
Morgan, UT 84050-9000

ATTENTION: Shaun Rose
PHONE: (801) 845-6020
EMAIL: srose@morgancountyutah.gov

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 11/13/2025 To: 2/11/2026

Material	Qty	Term	Unit Price	Total
193204	1	Year 1	$30,200.00	$30,200.00
Populations of 0 to 25,000 Small Government Enterprise Agreement Annual Subscription				
193204	1	Year 2	$30,200.00	$30,200.00
Populations of 0 to 25,000 Small Government Enterprise Agreement Annual Subscription				
193204	1	Year 3	$30,200.00	$30,200.00
Populations of 0 to 25,000 Small Government Enterprise Agreement Annual Subscription				

Subtotal:	$90,600.00
Sales Tax:	$0.00
Estimated Shipping and Handling (2 Day Delivery):	$0.00
Contract Price Adjust:	$0.00
Total:	$90,600.00

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	Email:	Phone:
Collin O'Connor	coconnor@esri.com	(909) 793-2853 x5651

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at https://go.esri.com/MAPS apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, Esri may invoice at least 30 days in advance of each anniversary date without the issuance or a Purchase Order, and Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at https://www.esri.com/en-us/legal/terms/state-supplemental apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

O'CONNORC **This offer is limited to the terms and conditions incorporated and attached herein.**

Quotation # Q-561992

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To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 11/13/2025 To: 2/11/2026

If you have made ANY alterations to the line items included in this quote and have chosen to sign the quote to indicate your acceptance, you must fax Esri the signed quote in its entirety in order for the quote to be accepted. You will be contacted by your Customer Service Representative if additional information is required to complete your request.

If your organization is a US Federal, state, or local government agency; an educational facility; or a company that will not pay an invoice without having issued a formal purchase order, a signed quotation will not be accepted unless it is accompanied by your purchase order.

In order to expedite processing, please reference the quotation number and any/all applicable Esri contract number(s) (e.g. MPA, ELA, SmartBuy, GSA, BPA) on your ordering document.

BY SIGNING BELOW, YOU CONFIRM THAT YOU ARE AUTHORIZED TO OBLIGATE FUNDS FOR YOUR ORGANIZATION, AND YOU ARE AUTHORIZING ESRI TO ISSUE AN INVOICE FOR THE ITEMS INCLUDED IN THE ABOVE QUOTE IN THE AMOUNT OF $_____, PLUS SALES TAXES IF APPLICABLE. DO NOT USE THIS FORM IF YOUR ORGANIZATION WILL NOT HONOR AND PAY ESRI'S INVOICE WITHOUT ADDITIONAL AUTHORIZING PAPERWORK.

Please check one of the following:

___ I agree to pay any applicable sales tax.

___ I am tax exempt, please contact me if exempt information is not currently on file with Esri.

_____ _____
Signature of Authorized Representative **Date**

_____
Name (Please Print)

_____
Title

The quotation information is proprietary and may not be copied or released other than for the express purpose of system selection and purchase/license. This information may not be given to outside parties or used for any other purpose without consent from Environmental Systems Research Institute, Inc. (Esri).

Any estimated sales and/or use tax reflected on this quote has been calculated as of the date of this quotation and is merely provided as a convenience for your organization's budgetary purposes. Esri reserves the right to adjust and collect sales and/or use tax at the actual date of invoicing. If your organization is tax exempt or pays state tax directly, then prior to invoicing, your organization must provide Esri with a copy of a current tax exemption certificate issued by your state's taxing authority for the given jurisdiction.

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	**Email:**	**Phone:**
Collin O'Connor	coconnor@esri.com	(909) 793-2853 x5651

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at https://go.esri.com/MAPS apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, Esri may invoice at least 30 days in advance of each anniversary date without the issuance or a Purchase Order, and Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at https://www.esri.com/en-us/legal/terms/state-supplemental apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

Esri Use Only:
Cust. Name _____
Cust. # _____
PO # _____
Esri Agreement # _____

SMALL ENTERPRISE AGREEMENT
COUNTY AND MUNICIPALITY GOVERNMENT
(E214-1)

This Agreement is by and between the organization identified in the Quotation (**"Customer"**) and **Environmental Systems Research Institute, Inc.** (**"Esri"**).

This Agreement sets forth the terms for Customer's use of Products and incorporates by reference (i) the Quotation and (ii) the Master Agreement. Should there be any conflict between the terms and conditions of the documents that comprise this Agreement, the order of precedence for the documents shall be as follows: (i) the Quotation, (ii) this Agreement, and (iii) the Master Agreement. This Agreement shall be governed by and construed in accordance with the laws of the state in which Customer is located without reference to conflict of laws principles, and the United States of America federal law shall govern in matters of intellectual property. The modifications and additional rights granted in this Agreement apply only to the Products listed in Table A.

Table A
List of Products

Uncapped Quantities (annual subscription)

ArcGIS Enterprise Software and Extensions ArcGIS Enterprise (Advanced and Standard) ArcGIS Monitor ArcGIS Enterprise Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Data Reviewer	**ArcGIS Enterprise Additional Capability Servers** ArcGIS Image Server **ArcGIS Online User Types** ArcGIS Online Viewer User Type **ArcGIS Enterprise User Types** ArcGIS Enterprise Viewer User Type

Capped Quantities (annual subscription)

ArcGIS Online User Types		**ArcGIS Enterprise User Types**	
ArcGIS Online Contributor User Type	15	ArcGIS Enterprise Contributor User Type	15
ArcGIS Online Mobile Worker User Type	100	ArcGIS Enterprise Mobile Worker User Type	100
ArcGIS Online Creator User Type	100	ArcGIS Enterprise Creator User Type	100
ArcGIS Online Professional User Type	20	ArcGIS Enterprise Professional User Type	20
ArcGIS Online Professional Plus User Type	20	ArcGIS Enterprise Professional Plus User Type	20
ArcGIS Pro (Add-on Apps) for ArcGIS Online Creator or Professional User Type		**ArcGIS Pro (Add-on Apps) for ArcGIS Enterprise Creator or Professional User Type**	
ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	20 each	ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	20 each
ArcGIS Online Apps and Other		**ArcGIS Enterprise Apps and Other**	
ArcGIS Location Sharing for ArcGIS Online	20	ArcGIS Location Sharing for ArcGIS Enterprise	20
ArcGIS Online Service Credits	50,000	ArcGIS Advanced Editing User Type Extension for ArcGIS Enterprise	15

Other Benefits

Number of Esri User Conference registrations provided annually	2
Number of Tier 1 Help Desk individuals authorized to call Esri	2
Five percent (5%) discount on all individual commercially available instructor-led training classes at Esri facilities purchased outside this Agreement	

Customer may accept this Agreement by signing and returning the whole Agreement with (i) the Quotation attached, (ii) a purchase order, or (iii) another document that matches the Quotation and references this Agreement ("**Ordering Document**"). **ADDITIONAL OR CONFLICTING TERMS IN CUSTOMER'S PURCHASE ORDER OR OTHER DOCUMENT WILL NOT APPLY, AND THE TERMS OF THIS AGREEMENT WILL GOVERN.** This Agreement is effective as of the date of Esri's receipt of an Ordering Document, unless otherwise agreed to by the parties ("**Effective Date**").

Term of Agreement: Three (3) years

This Agreement supersedes any previous agreements, proposals, presentations, understandings, and arrangements between the parties relating to the licensing of the Products. Except as provided in Article 4—Product Updates, no modifications can be made to this Agreement.

Accepted and Agreed:

_____
(Customer)

By: _____
Authorized Signature

Printed Name: _____

Title: _____

Date: _____

CUSTOMER CONTACT INFORMATION

Contact: _____

Address: _____

City, State, Postal Code: _____

Country: _____

Quotation Number (if applicable): _____

Telephone: _____

Fax: _____

E-mail: _____

1.0—Additional Definitions

In addition to the definitions provided in the Master Agreement, the following definitions apply to this Agreement:

"Case" means a failure of the Software or Online Services to operate according to the Documentation where such failure substantially impacts operational or functional performance.

"Deploy", "Deployed" and "Deployment" mean to redistribute and install the Products and related Authorization Codes within Customer's organization(s).

"Fee" means the fee set forth in the Quotation.

"Maintenance" means Tier 2 Support, Product updates, and Product patches provided to Customer during the Term of Agreement.

"Master Agreement" means the applicable master agreement for Esri Products incorporated by this reference that is (i) found at https://www.esri.com/en-us/legal/terms/full-master-agreement and available in the installation process requiring acceptance by electronic acknowledgment or (ii) a signed Esri master agreement or license agreement that supersedes such electronically acknowledged master agreement.

"Product(s)" means the products identified in Table A—List of Products and any updates to the list Esri provides in writing.

"Quotation" means the offer letter and quotation provided separately to Customer.

"Technical Support" means the technical assistance for attempting resolution of a reported Case through error correction, patches, hot fixes, workarounds, replacement deliveries, or any other type of Product corrections or modifications.

"Tier 1 Help Desk" means Customer's point of contact(s) to provide all Tier 1 Support within Customer's organization(s).

"Tier 1 Support" means the Technical Support provided by the Tier 1 Help Desk.

"Tier 2 Support" means the Esri Technical Support provided to the Tier 1 Help Desk when a Case cannot be resolved through Tier 1 Support.

2.0—Additional Grant of License

2.1 Grant of License. Subject to the terms and conditions of this Agreement, Esri grants to Customer a personal, nonexclusive, nontransferable license solely to use, copy, and Deploy quantities of the Products listed in Table A—List of Products for the Term of Agreement (i) for the applicable Fee and (ii) in accordance with the Master Agreement.

2.2 Consultant Access. Esri grants Customer the right to permit Customer's consultants or contractors to use the Products exclusively for Customer's benefit. Customer will be solely responsible for compliance by consultants and contractors with this Agreement and will ensure that the consultant or contractor discontinues use of Products upon completion of work for Customer. Access to or use of Products by consultants or contractors not exclusively for Customer's benefit is prohibited. Customer may not permit its consultants or contractors to install Software or Data on consultant, contractor, or third-party computers or remove Software or Data from Customer locations, except for the purpose of hosting the Software or Data on Contractor servers for the benefit of Customer.

3.0—Term, Termination, and Expiration

3.1 Term. This Agreement and all licenses hereunder will commence on the Effective Date and continue for the duration identified in the Term of Agreement, unless this Agreement is terminated earlier as provided herein. Customer is only authorized to use Products during the Term of Agreement. For an Agreement with a limited term, Esri does not grant Customer an indefinite or a perpetual license to Products.

3.2 No Use upon Agreement Expiration or Termination. All Product licenses, all Maintenance, and Esri User Conference registrations terminate upon expiration or termination of this Agreement.

3.3 Termination for a Material Breach. Either party may terminate this Agreement for a material breach by the other party. The breaching party will have thirty (30) days from the date of written notice to cure any material breach.

3.4 Termination for Lack of Funds. For an Agreement with government or government-

owned entities, either party may terminate this Agreement before any subsequent year if Customer is unable to secure funding through the legislative or governing body's approval process.

3.5 Follow-on Term. If the parties enter into another agreement substantially similar to this Agreement for an additional term, the effective date of the follow-on agreement will be the day after the expiration date of this Agreement.

4.0—Product Updates

4.1 Future Updates. Esri reserves the right to update the list of Products in Table A—List of Products by providing written notice to Customer. Customer may continue to use all Products that have been Deployed, but support and upgrades for deleted items may not be available. As new Products are incorporated into the standard program, they will be offered to Customer via written notice for incorporation into the Products schedule at no additional charge. Customer's use of new or updated Products requires Customer to adhere to applicable additional or revised terms and conditions in the Master Agreement.

4.2 Product Life Cycle. During the Term of Agreement, some Products may be retired or may no longer be available to Deploy in the identified quantities. Maintenance will be subject to the individual Product Life Cycle Support Status and Product Life Cycle Support Policy, which can be found at https://support.esri.com/en/other-resources/product-life-cycle. Updates for Products in the mature and retired phases may not be available. Customer may continue to use Products already Deployed, but Customer will not be able to Deploy retired Products.

5.0—Maintenance

The Fee includes standard maintenance benefits during the Term of Agreement as specified in the most current applicable Esri Maintenance and Support Program document (found at https://www.esri.com/en-us/legal/terms/maintenance). At Esri's sole discretion, Esri may make patches, hot fixes, or updates available for download. No Software other than the defined Products will receive Maintenance. Customer may acquire maintenance for other Software outside this Agreement.

a. Tier 1 Support

1. Customer will provide Tier 1 Support through the Tier 1 Help Desk to all Customer's authorized users.

2. The Tier 1 Help Desk will be fully trained in the Products.

3. At a minimum, Tier 1 Support will include those activities that assist the user in resolving how-to and operational questions as well as questions on installation and troubleshooting procedures.

4. The Tier 1 Help Desk will be the initial point of contact for all questions and reporting of a Case. The Tier 1 Help Desk will obtain a full description of each reported Case and the system configuration from the user. This may include obtaining any customizations, code samples, or data involved in the Case.

5. If the Tier 1 Help Desk cannot resolve the Case, an authorized Tier 1 Help Desk individual may contact Tier 2 Support. The Tier 1 Help Desk will provide support in such a way as to minimize repeat calls and make solutions to problems available to Customer's organization.

6. Tier 1 Help Desk individuals are the only individuals authorized to contact Tier 2 Support. Customer may change the Tier 1 Help Desk individuals by written notice to Esri.

b. Tier 2 Support

1. Tier 2 Support will log the calls received from Tier 1 Help Desk.

2. Tier 2 Support will review all information collected by and received from the Tier 1 Help Desk including preliminary documented troubleshooting provided by the Tier 1 Help Desk when Tier 2 Support is required.

3. Tier 2 Support may request that Tier 1 Help Desk individuals provide verification of information, additional information, or answers to additional questions to

supplement any preliminary information gathering or troubleshooting performed by Tier 1 Help Desk.

4. Tier 2 Support will attempt to resolve the Case submitted by Tier 1 Help Desk.

5. When the Case is resolved, Tier 2 Support will communicate the information to Tier 1 Help Desk, and Tier 1 Help Desk will disseminate the resolution to the user(s).

6.0—Endorsement and Publicity

This Agreement will not be construed or interpreted as an exclusive dealings agreement or Customer's endorsement of Products. Either party may publicize the existence of this Agreement.

7.0—Administrative Requirements

7.1 OEM Licenses. Under Esri's OEM or Solution OEM programs, OEM partners are authorized to embed or bundle portions of Esri products and services with their application or service. OEM partners' business model, licensing terms and conditions, and pricing are independent of this Agreement. Customer will not seek any discount from the OEM partner or Esri based on the availability of Products under this Agreement. Customer will not decouple Esri products or services from the OEM partners' application or service.

7.2 Annual Report of Deployments. At each anniversary date and ninety (90) calendar days prior to the expiration of this Agreement, Customer will provide Esri with a written report detailing all Deployments. Upon request, Customer will provide records sufficient to verify the accuracy of the annual report.

8.0—Ordering, Administrative Procedures, Delivery, and Deployment

8.1 Orders, Delivery, and Deployment

a. Upon the Effective Date, Esri will invoice Customer and provide Authorization Codes to activate the nondestructive copy protection program that enables Customer to download, operate, or allow access to the Products. If this is a multi-year Agreement, Esri may invoice the Fee up to thirty (30) calendar days before the annual anniversary date for each year.

b. Undisputed invoices will be due and payable within thirty (30) calendar days from the date of invoice. Esri reserves the right to suspend Customer's access to and use of Products if Customer fails to pay any undisputed amount owed on or before its due date. Esri may charge Customer interest at a monthly rate equal to the lesser of one percent (1.0%) per month or the maximum rate permitted by applicable law on any overdue fees plus all expenses of collection for any overdue balance that remains unpaid ten (10) days after Esri has notified Customer of the past-due balance.

c. Esri's federal ID number is 95-2775-732.

d. If requested, Esri will ship backup media to the ship-to address identified on the Ordering Document, FOB Destination, with shipping charges prepaid. Customer acknowledges that should sales or use taxes become due as a result of any shipments of tangible media, Esri has a right to invoice and Customer will pay any such sales or use tax associated with the receipt of tangible media.

8.2 Order Requirements. Esri does not require Customer to issue a purchase order. Customer may submit a purchase order in accordance with its own process requirements, provided that if Customer issues a purchase order, Customer will submit its initial purchase order on the Effective Date. If this is a multi-year Agreement, Customer will submit subsequent purchase orders to Esri at least thirty (30) calendar days before the annual anniversary date for each year.

a. All orders pertaining to this Agreement will be processed through Customer's centralized point of contact.

b. The following information will be included in each Ordering Document:

(1) Customer name; Esri customer number, if known; and bill-to and ship-to addresses
(2) Order number
(3) Applicable annual payment due

9.0—Mergers, Acquisitions, or Divestitures

If Customer is a commercial entity, Customer will notify Esri in writing in the event of (i) a consolidation, merger, or reorganization of Customer with or into another corporation or entity; (ii) Customer's acquisition of another entity; or (iii) a transfer or sale of all or part of Customer's organization (subsections i, ii, and iii, collectively referred to as "**Ownership Change**"). There will be no decrease in Fee as a result of any Ownership Change.

9.1 If an Ownership Change increases the cumulative program count beyond the maximum level for this Agreement, Esri reserves the right to increase the Fee or terminate this Agreement and the parties will negotiate a new agreement.

9.2 If an Ownership Change results in transfer or sale of a portion of Customer's organization, that portion of Customer's organization will transfer the Products to Customer or uninstall, remove, and destroy all copies of the Products.

9.3 This Agreement may not be assigned to a successor entity as a result of an Ownership Change unless approved by Esri in writing in advance. If the assignment to the new entity is not approved, Customer will require any successor entity to uninstall, remove, and destroy the Products. This Agreement will terminate upon such Ownership Change.

7

MORGAN COUNTY

County Commission Agenda Request Form

All Agenda items, including back-up materials, must be submitted to:

Morgan County
Attn: Kate Becker
48 West Young Street
P O Box 886
Morgan,UT 84050
Phone: 435.800.8724

Email: kbecker@morgancountyutah.gov

****ALL DOCUMENTATION IS DUE ON OR BEFORE 12:00 PM ON THE TUESDAY PRIOR TO A SCHEDULED COUNTY commission MEETING****

This form must be submitted, along with any required documentation, or the Agenda Item will not be scheduled until the next County commission Meeting

commission Meeting Date: 12/2/25 **Time Requested:**

Name: Leslie A Hyde, Clerk/Auditor **Phone:** (801) 845-4010

Address: 48 W Young Street Morgan UT 84050

Email: lhyde@morgancountyutah.gov **Fax:**

Associated County Department: 2026 County Budget

PURPOSE FOR THE AGENDA ITEM - MUST BE SPECIFIC:

Budget Hearing for 2026 Budget
Public Noticed for 6:00pm
2 separate public hearings (see attached notice)

WILL YOUR AGENDA ITEM BE FOR:

DISCUSSION	
DECISION	
BOTH	✓
INFORMATION ONLY	

Budget Adoption Notice:

NOTICE OF PUBLIC HEARING

Pursuant to sections 17-63-303 of the Utah Code Annotated, the Morgan County, Utah 2026 tentative budget is available for public inspection at the Clerk/Auditor's Office in room 18 of the Morgan County Building in Morgan, Utah.

Pursuant to Utah Code 17-66-401 as amended, notice is hereby given by the Board of Morgan County Commissioners, Morgan, Utah that a public hearing will be held on Tuesday, December 2, 2025, at 6:00 pm in the Commission Chambers, 48 W Young Street, Morgan, Utah to consider planned compensation increase for Executive County Officers as defined in Utah Code 17-66-401 in the 2026 budget.

Pursuant to 17-63-304 and 17-63-305 of the Utah Code Annotated, the Morgan County Commission has scheduled to hold a public hearing for open discussion related to the adoption of the proposed 2026 budget immediately following the public hearing for the planned increase of compensation for Executive County Officers.

All interested persons are invited to attend.

Leslie A. Hyde
Morgan County Clerk/Auditor

EXECUTIVE COUNTY OFFICERS

Position	%Increase	Position	%Increase
Commission	2%	Treasurer	4%
Administrative Manager	2%	Sheriff	4%
Human Resources Manager	3%	Sheriff Chief Deputy	2%
IT Director	3%	Fire Chief	n/a (new hire)
Clerk/Auditor	4%	Airport	n/a (new hire)
Recorder	4%	Planner	2.5%
Attorney	4%	Assessor	4%
Emergency Management Head	3%	Library Director	2.5%
Recreation Director	2.5%	Public Works Director	2.5%

RESOLUTION #CR-25-58

A Resolution of the Board of County Commissioners of Morgan County Adopting the Operating and Capital Budgets of Morgan County for the 2026 Calendar Year

WHEREAS, the Board of County Commissioners is mandated by statute to generate a budget each year for the operations of Morgan County, including its elected offices and departments; and

WHEREAS, in corporation with other elected officials and department heads the Commission has developed a budget for the 2026 calendar year; and

WHEREAS, the Commission has previously adopted a tentative budget and held a public hearing relating thereto for the purpose of receiving input for all interested parties in regard thereto; and

WHEREAS, after receiving such input, the Commission has made adjustments it deems appropriate and necessary, and has prepared the budget for final approval;

NOW THEREFORE, the Board of County Commissioners of Morgan County resolves that pursuant to 17-63-305 of Utah Code Annotated, the attached budget for Morgan County is hereby approved and adopted for the 2026 budget year. The county budget officer is hereby directed to certify the budget and file a copy with the State Auditor no later than 30 days after adoption of this resolution.

Resolved this 2nd day of December 2025.

Board of County Commissioners of Morgan County

By: _____

Matt Wilson, Chair

ATTEST:

_____

Leslie A. Hyde, Morgan County Clerk/Auditor

APPROVED AS TO FORM:

_____

Garrett Smith, Morgan County Attorney

Commission Members Voting

	Aye	Nay
Raelene Blocker	____	____
Vaughn Nickerson	____	____
Blaine Fackrell	____	____
Mike Newton	____	____
Matthew Wilson	____	____

Summaries of Revenue and Expenditures by Fund

Fund Number and Name	Fund Total
10 General Fund	$15,890,552.50
16 Ramp Tax	$250,000
17 Additional Transit Tax Local	$175,000
18 Additional Transit Tax County	$370,000
19 County Mass Transit Tax	$620,000
20 Class B Road Fund	$950,000
21 Flood Disaster Fund	$121,237
25 Health Services	$357,446
26 Mineral Lease Fund	$3,000
27 Library Fund	$454,847
28 Impact Fee	$391,005
29 Park Fund	$108,100
31 Corridor Preservation	$400,000
32 Recreation Fund	$483,412

33 Fair Fund	$1,283,190
34 Economic Development	$217,686
35 Tourism	$311,700
36 Parks	$0
37 Rifle Range	$15,000
38 Airport	$399,976
41 Greenbelt	$7,000
44 Capital Projects	$808,744
57 Enterprise Fund (garbage)	$971,650
61 Lease Revenue Bond (Mtn Green Fire Station)	$15,725
62 Opioid	$40,000
TOTAL	**$24,645,271**

Report Criteria:
Includes only accounts with balances or activity
Includes pending amounts
Includes grand totals

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
General Fund					
10-2640-000-000	Deferred Airport Infrastructur	0.00	-0.28	0.00	.00
10-2645-000-000	Deferred Inflows - Leases	0.00	387,521.00	0.00	.00
10-2951-000-000	Fund Balance - Unappropriated	1,246,609.77	7,291,837.33	1,147,907.33	1,147,907.33
10-2965-000-000	Fund Balance - Liquor	20,000.00	68,780.60	0.00	.00
10-2970-000-000	Fund Balance - Maddies Fund	0.00	9,503.00	0.00	.00
10-2971-000-000	Fund Balance - Hidden Hollow	0.00	16,662.00	0.00	.00
10-2972-000-000	Restricted Fund - Survey Grant	42,345.00	1,145.00	0.00	.00
Taxes					
10-3110-000-000	General Prop Taxes - Current	4,412,908.00	456,915.13	5,124,275.00	5,124,275.00
10-3120-000-000	Prior Years Taxes - Delinquent	126,400.00	168,872.65	125,000.00	125,000.00
10-3130-000-000	General Sales and Use Taxes	2,066,312.57	1,800,160.46	2,015,370.00	2,015,370.00
10-3140-000-000	Property Tax Collection-A&C	769,971.36	183,809.68	796,945.00	796,945.00
10-3140-100-000	Fee In Leiu	362,000.00	418,822.27	348,533.00	348,533.00
10-3161-000-000	1/4% Sales Tax	805,309.05	714,733.65	859,765.00	859,765.00
10-3162-000-000	Fuel Tax Refund	17,000.00	11,495.90	17,000.00	17,000.00
10-3190-000-000	Penalties & Int on Del Taxes	47,254.28	55,584.41	50,000.00	50,000.00
Total Taxes:		8,607,155.26	3,810,394.15	9,336,888.00	9,336,888.00
Licenses and Permits					
10-3214-000-000	Business Licenses	7,000.00	9,090.00	6,500.00	6,500.00
10-3214-100-000	ZONING REVIEW/CUP FEES	15,987.00	63,013.72	92,965.45	92,965.45
10-3219-000-000	Building Inspector Fees	2,179.00	1,504.45	2,734.50	2,734.50
10-3221-000-000	Building Permits	2,769,490.00	1,467,227.98	2,399,603.34	2,399,603.34
10-3222-000-000	Marriage License	660.00	760.00	550.00	550.00
10-3225-100-000	DOG ADOPTION FEES	500.00	75.00	500.00	500.00
10-3225-200-000	Impound Fees	500.00	450.00	500.00	500.00
10-3225-500-000	County Dog Licenses Issued	2,000.00	1,520.00	2,000.00	2,000.00
10-3229-000-000	Planning Admin Application Fee	150,000.00	185,658.14	258,507.88	258,507.88
Total Licenses and Permits:		2,948,316.00	1,729,299.29	2,763,861.17	2,763,861.17
Intergovernmental Revenue					
10-3320-000-000	Federal Shared Revenue (PILT)	71,890.00	51,343.00	50,000.00	50,000.00
10-3330-000-000	State Payments (Lost Creek)	15,000.00	0.00	5,000.00	5,000.00
10-3330-200-000	Vehicle Tax Reimb	100,000.00	129,543.48	185,000.00	185,000.00
10-3340-000-000	State Grants	158,747.00	96,065.29	306,336.00	306,336.00
10-3340-100-000	Forest Reserve (SRS)	15,841.00	0.00	15,841.00	15,841.00
10-3340-250-000	Federal Grant (ARPA)	16,750.00	16,750.00	0.00	.00
10-3340-300-000	Court Cost Fees and Charges	17,748.00	16,269.64	18,000.00	18,000.00
10-3340-600-000	Reimbursement	6,085.00	688.75	2,000.00	2,000.00
10-3340-600-100	Insurance Reimbursement	21,335.92	25,854.41	0.00	.00
10-3340-800-000	Jail Reimbursement	22,000.00	14,084.41	11,000.00	11,000.00
10-3350-000-000	Federal Grants	50,000.00	37,737.80	0.00	.00
10-3358-000-000	State Liquor Fund Allotment	22,000.00	0.00	27,000.00	27,000.00
10-3370-000-000	Survey Grant	42,345.00	28,230.00	28,000.00	28,000.00
10-3380-000-000	Shared Revenue From Local Unit	350,000.00	397,123.56	350,000.00	350,000.00
10-3390-000-000	Morgan City RDA Contribution	0.00	15,379.45	16,000.00	16,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Total Intergovernmental Revenue:		909,741.92	829,069.79	1,014,177.00	1,014,177.00
Charges for Services					
10-3410-000-000	MEDICI Revenue	13,000.00	14,291.92	16,000.00	16,000.00
10-3412-000-000	Recording of Legal Documents	175,777.00	134,522.25	175,777.00	175,777.00
10-3413-000-000	Election Fees	9,000.00	0.00	1,600.00	1,600.00
10-3415-000-000	Assessor Fees	1,000.00	1,750.00	1,000.00	1,000.00
10-3416-000-000	Auditor's Fees	500.00	852.00	600.00	600.00
10-3417-000-000	Subdivision & Rezone App Fees	85,619.00	27,503.32	45,000.00	45,000.00
10-3417-100-000	Consulting Fees	244,341.00	360.50	0.00	.00
10-3419-100-000	Public Land Corner Prsv Fund	1,200.00	1,376.00	1,700.00	1,700.00
10-3421-000-000	Sheriff Services	81,800.00	67,798.26	81,000.00	81,000.00
10-3422-000-000	Ambulance Fees	300,000.00	250,464.94	200,000.00	200,000.00
10-3423-000-000	Finger Printing	120.00	460.00	350.00	350.00
10-3444-100-000	Fire Dept Charge for Services	20,000.00	13,400.00	20,000.00	20,000.00
10-3450-000-000	WPR Road & Fire Reimbursement	1,082,062.00	461,020.68	406,562.00	406,562.00
Total Charges for Services:		2,014,419.00	973,799.87	949,589.00	949,589.00
Fines and Forfeitures					
10-3510-000-000	Justice Court Fines	200,000.00	225,158.08	250,000.00	250,000.00
10-3513-000-000	District Court Fines	2,500.00	2,781.73	2,500.00	2,500.00
Total Fines and Forfeitures:		202,500.00	227,939.81	252,500.00	252,500.00
Miscellaneous Revenue					
10-3610-000-000	Interest Earnings	410,053.00	438,054.10	386,530.00	386,530.00
10-3620-000-000	Rents & Concessions Courthouse	2,500.00	2,919.95	2,500.00	2,500.00
10-3627-000-000	Rents Concessions Senior Cntr	0.00	600.00	600.00	600.00
10-3643-000-000	Search & Rescue Rental	2,000.00	5,050.95	3,000.00	3,000.00
10-3690-000-000	Sundry Revenue	104,698.00	34,570.51	33,000.00	33,000.00
Total Miscellaneous Revenue:		519,251.00	481,195.51	425,630.00	425,630.00
County Commission					
10-4111-110-000	Permanent Employees	162,180.00	137,218.74	165,423.60	165,423.60
10-4111-130-000	Employee Benefits	22,928.00	19,227.76	22,716.20	22,716.20
10-4111-220-000	Public Notices	1,000.00	303.12	1,000.00	1,000.00
10-4111-230-000	Travel & Training	20,000.00	10,580.19	15,000.00	15,000.00
10-4111-240-000	Office Supplies & Expenses	2,000.00	1,850.99	2,000.00	2,000.00
10-4111-250-000	Equipment Supplies & Maint	1,000.00	890.00	1,000.00	1,000.00
10-4111-250-900	Capital Outlay	0.00	0.00	0.00	.00
Total County Commission:		209,108.00	170,070.80	207,139.80	207,139.80
Justice Of The Peace					
10-4122-110-000	Permanent Employees	36,756.00	30,709.20	36,756.00	36,756.00
10-4122-130-000	Employee Benefits	10,401.00	9,054.29	11,541.56	11,541.56
10-4122-230-000	Travel	2,500.00	259.41	2,500.00	2,500.00
10-4122-240-000	Office Supplies & Expenses	1,275.00	142.59	1,275.00	1,275.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
10-4122-250-000	Equipment Supplies & Maint	300.00	0.00	300.00	300.00
10-4122-310-000	Professional & Technical	28,900.00	22,604.00	32,000.00	32,000.00
Total Justice Of The Peace:		80,132.00	62,769.49	84,372.56	84,372.56
Attorney For Indigent					
10-4129-310-000	Professional & Technical	54,000.00	44,000.00	54,000.00	54,000.00
10-4129-320-000	Indigent Capital Defense	7,589.00	0.00	7,500.00	7,500.00
10-4129-330-000	Conflict Council	0.00	0.00	0.00	.00
10-4129-340-000	Indigent Appellate Attorney	20,000.00	0.00	20,000.00	20,000.00
Total Attorney For Indigent:		81,589.00	44,000.00	81,500.00	81,500.00
Clerk/Auditor					
10-4141-110-000	Permanent Employees	219,434.00	183,555.81	225,686.19	225,686.19
10-4141-130-000	Employee Benefits	83,560.00	67,679.84	85,323.36	85,323.36
10-4141-210-000	Books, Subscriptions & Members	800.00	470.10	500.00	500.00
10-4141-220-000	Public Notices	2,000.00	1,181.04	2,000.00	2,000.00
10-4141-230-000	Travel & Training	5,000.00	3,225.19	8,500.00	8,500.00
10-4141-240-000	Office Supplies & Expenses	2,200.00	1,387.73	2,500.00	2,500.00
10-4141-310-000	Professional & Technical	59,040.00	15,433.03	50,000.00	50,000.00
10-4141-480-000	Elections	55,250.00	38,704.70	65,000.00	65,000.00
10-4141-530-000	Business Licenses	5,300.00	385.54	5,300.00	5,300.00
10-4141-740-000	Equipment	2,800.00	0.00	5,000.00	5,000.00
10-4141-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Clerk/Auditor:		435,384.00	312,022.98	449,809.55	449,809.55
Treasurer					
10-4143-110-000	Permanent Employees	197,901.00	145,663.48	203,109.53	203,109.53
10-4143-130-000	Employee Benefits	99,164.00	53,942.54	67,454.17	67,454.17
10-4143-210-000	Books, Subscriptions & Members	100.00	75.00	100.00	100.00
10-4143-220-000	Public Notices	500.00	0.00	500.00	500.00
10-4143-230-000	Travel & Training	5,000.00	2,861.49	5,000.00	5,000.00
10-4143-240-000	Office Supplies & Expenses	1,500.00	608.65	1,500.00	1,500.00
10-4143-250-000	Equipment Supplies & Maint	3,500.00	2,511.93	3,500.00	3,500.00
10-4143-310-000	Professional & Technical	300.00	0.00	300.00	300.00
10-4143-480-000	Special Dept Supplies	5,200.00	3,255.00	5,500.00	5,500.00
10-4143-740-000	Equipment	1,500.00	0.00	1,500.00	1,500.00
10-4143-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Treasurer:		314,665.00	208,918.09	288,463.70	288,463.70
Recorder					
10-4144-110-000	Permanent Employees	360,332.95	307,044.01	375,596.93	375,596.93
10-4144-120-000	Temporary Employees	5,000.00	1,256.52	0.00	.00
10-4144-130-000	Employee Benefits	161,596.02	145,964.66	185,240.09	185,240.09
10-4144-210-000	Books, Subscriptions & Members	500.00	310.00	350.00	350.00
10-4144-230-000	Travel & Training	13,000.00	6,226.32	16,000.00	16,000.00
10-4144-240-000	Office Supplies & Expenses	2,500.00	2,171.48	2,500.00	2,500.00
10-4144-250-000	Equipment Supplies & Maint	9,030.50	8,006.76	9,000.00	9,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
10-4144-260-000	Historical Doc Preserv	11,769.50	718.30	14,500.00	14,500.00
10-4144-300-000	MEDICI RECORDING FEES	1,400.00	0.00	4,000.00	4,000.00
10-4144-310-000	Professional & Technical	0.00	0.00	0.00	.00
10-4144-320-000	Surveyor	15,413.45	15,413.45	15,000.00	15,000.00
10-4144-320-100	Surveyor Grant	36,931.55	12,460.79	70,214.00	70,214.00
10-4144-480-000	Special Dept Supplies	6,000.00	4,096.48	6,000.00	6,000.00
10-4144-740-000	Equipment	0.00	0.00	0.00	.00
10-4144-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Recorder:		623,473.97	503,668.77	698,401.02	698,401.02
Attorney					
10-4145-110-000	Permanent Employees	353,643.00	295,112.33	449,686.27	449,686.27
10-4145-130-000	Employee Benefits	166,848.00	93,940.00	171,066.73	171,066.73
10-4145-200-000	Litigation	500.00	0.00	500.00	500.00
10-4145-210-000	Books, Subscriptions & Members	5,500.00	5,345.99	5,700.00	5,700.00
10-4145-230-000	Travel & Training	8,000.00	4,328.82	8,000.00	8,000.00
10-4145-240-000	Office Supplies & Expenses	1,000.00	467.40	1,000.00	1,000.00
10-4145-250-000	Equipment Supplies & Maint	1,000.00	0.00	1,000.00	1,000.00
10-4145-280-000	Telephone	0.00	0.00	200.00	200.00
10-4145-310-000	Prof, Tech & Admin Cont Serv	0.00	0.00	0.00	.00
10-4145-340-000	Legal Assistant	0.00	0.00	0.00	.00
10-4145-370-000	Temp Legal	21,800.00	22,737.50	0.00	.00
10-4145-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Attorney:		558,291.00	421,932.04	637,153.00	637,153.00
Assessor					
10-4146-110-000	Permanent Employees	315,132.00	254,679.71	462,080.65	462,080.65
10-4146-130-000	Employee Benefits	107,261.00	100,329.04	165,508.65	165,508.65
10-4146-230-000	Travel & Training	6,000.00	4,798.16	6,000.00	6,000.00
10-4146-240-000	Office Supplies & Expenses	3,345.00	1,741.37	3,345.00	3,345.00
10-4146-250-000	Equipment Supplies & Maint	3,000.00	1,845.99	3,000.00	3,000.00
10-4146-310-000	Professional & Technical	48,000.00	30,689.68	63,000.00	63,000.00
10-4146-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Assessor:		482,738.00	394,083.95	702,934.30	702,934.30
Human Resources					
10-4148-110-000	Permanent Employees	89,345.00	75,584.53	92,025.29	92,025.29
10-4148-130-000	Employee Benefits	38,514.00	27,398.99	43,801.46	43,801.46
10-4148-210-000	Books, Subscriptions & Members	503.88	503.88	1,327.80	1,327.80
10-4148-230-000	Travel & Training	2,072.27	2,072.27	2,200.00	2,200.00
10-4148-240-000	Office Supplies and Expenses	858.78	758.78	1,000.00	1,000.00
10-4148-250-000	Equipment Supplies & Maint	500.00	315.00	500.00	500.00
10-4148-280-000	Phone	0.00	0.00	360.00	360.00
10-4148-310-000	Professional & Technical	9,000.00	4,032.00	6,000.00	6,000.00
10-4148-320-000	Employee Appreciation	26,625.07	17,383.30	26,000.00	26,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Total Human Resources:		167,419.00	128,048.75	173,214.55	173,214.55
IT Department					
10-4149-110-000	Permanent Employees	179,071.00	152,189.91	182,671.95	182,671.95
10-4149-130-000	Employee Benefits	89,987.00	75,354.67	96,905.77	96,905.77
10-4149-240-000	Office Supplies & Expenses	21,000.00	16,034.41	21,000.00	21,000.00
10-4149-280-000	Telephone	1,000.00	223.58	1,000.00	1,000.00
10-4149-310-000	Professional & Technical	169,660.96	155,183.47	172,660.96	172,660.96
10-4149-740-000	Equipment	14,000.00	12,799.29	14,000.00	14,000.00
10-4149-900-000	Capital Outlay	0.00	0.00	45,000.00	45,000.00
Total IT Department:		474,718.96	411,785.33	533,238.68	533,238.68
Non-Departmental					
10-4150-210-000	Books, Subscriptions & Members	85,210.00	60,755.98	65,000.00	65,000.00
10-4150-240-000	Office Supplies & Expenses	3,500.00	2,655.52	6,500.00	6,500.00
10-4150-250-000	Postage	12,000.00	9,885.29	12,000.00	12,000.00
10-4150-280-000	Telephone	16,000.00	16,000.00	16,000.00	16,000.00
10-4150-310-000	Professional & Technical	51,875.60	5,875.60	260,000.00	260,000.00
10-4150-310-100	Audit/Consulting	90,000.00	79,353.35	90,000.00	90,000.00
10-4150-310-200	Legislative Consulting	120,000.00	110,000.00	120,000.00	120,000.00
10-4150-340-000	Serv Not Otherwise Classified	530,680.71	82,347.03	200,000.00	200,000.00
10-4150-510-000	Insurance	213,000.00	192,890.08	213,000.00	213,000.00
10-4150-520-000	Wage & Benefit Adjustments	21,347.00	9,989.81	50,000.00	50,000.00
10-4150-610-000	Donations	2,500.00	2,500.00	20,020.00	20,020.00
10-4150-675-000	County ARPA	439,405.19	168,319.49	0.00	.00
10-4150-740-000	Equipment	5,000.00	4,695.32	0.00	.00
Total Non-Departmental:		1,590,518.50	745,267.47	1,052,520.00	1,052,520.00
Courthouse Bldg & Grounds					
10-4161-110-000	Permanent Employees	93,844.00	81,707.07	96,793.62	96,793.62
10-4161-130-000	Employee Benefits	64,520.00	55,185.35	63,793.14	63,793.14
10-4161-250-000	Equipment Supplies & Maint	52,000.00	49,660.45	52,000.00	52,000.00
10-4161-270-000	Utilities	74,000.00	49,177.82	78,000.00	78,000.00
10-4161-750-000	Equipment	0.00	0.00	0.00	.00
10-4161-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Courthouse Bldg & Grounds:		284,364.00	235,730.69	290,586.76	290,586.76
Planning & Development					
10-4180-110-000	Permanent Employees	513,328.00	424,822.69	527,941.79	527,941.79
10-4180-120-000	Planning Commission	20,000.00	9,329.64	20,000.00	20,000.00
10-4180-130-000	Employee Benefits	264,460.00	193,247.37	257,816.33	257,816.33
10-4180-210-000	Books, Subscriptions & Members	17,800.00	17,210.31	20,000.00	20,000.00
10-4180-220-000	Public Notices	3,000.00	2,059.97	4,500.00	4,500.00
10-4180-230-000	Travel & Training	9,500.00	7,996.57	10,000.00	10,000.00
10-4180-240-000	Office Supplies & Expenses	4,500.00	3,021.58	4,500.00	4,500.00
10-4180-280-000	Telephone	6,300.00	3,993.68	3,800.00	3,800.00
10-4180-310-000	Geologist Serv Prof & Tech	25,000.00	27,502.55	25,000.00	25,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
10-4180-310-100	Engineering Services	172,500.00	113,287.00	175,000.00	175,000.00
10-4180-310-200	Building Inspector Services	90,000.00	94,931.56	90,000.00	90,000.00
10-4180-310-300	Ordinance Revision Services	1,500.00	0.00	1,500.00	1,500.00
10-4180-310-400	Surveyor Serv Prof & Tech	65,000.00	68,282.03	110,000.00	110,000.00
10-4180-311-000	General Plan	200,000.00	27,890.22	200,000.00	200,000.00
10-4180-740-000	Equipment	6,700.00	5,299.30	7,500.00	7,500.00
10-4180-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Planning & Development:		1,399,588.00	998,874.47	1,457,558.12	1,457,558.12
GIS					
10-4190-250-000	Equipment Supplies & Maint	23,245.00	16,796.32	30,200.00	30,200.00
10-4190-312-000	Professional & Technical	36,000.00	0.00	13,000.00	13,000.00
Total GIS:		59,245.00	16,796.32	43,200.00	43,200.00
Sheriff					
10-4211-110-000	Permanent Employees	1,589,596.68	1,383,072.99	1,724,902.57	1,724,902.57
10-4211-120-000	Temporary Employees	60,000.00	0.00	60,000.00	60,000.00
10-4211-130-000	Employee Benefits	874,603.98	699,920.75	1,015,387.54	1,015,387.54
10-4211-130-100	Quarter Master	25,000.00	13,046.49	25,000.00	25,000.00
10-4211-220-000	Public Notices	100.00	0.00	100.00	100.00
10-4211-230-000	Travel & Training	25,000.00	16,099.23	25,000.00	25,000.00
10-4211-240-000	Office Supplies & Expenses	11,871.00	4,884.22	11,871.00	11,871.00
10-4211-250-000	Equipment Supplies & Maint	85,211.95	65,042.53	85,211.95	85,211.95
10-4211-280-000	Telephone	16,500.00	15,186.22	16,500.00	16,500.00
10-4211-310-000	Professional & Technical	32,000.00	22,358.69	32,000.00	32,000.00
10-4211-450-000	Sheriffs Services	7,000.00	6,224.08	7,000.00	7,000.00
10-4211-800-000	Search and Rescue	5,000.00	4,596.24	5,000.00	5,000.00
10-4211-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Sheriff:		2,731,883.61	2,230,431.44	3,007,973.06	3,007,973.06
Records Clerk					
10-4212-110-000	Permanent Employees	141,806.00	120,795.05	145,880.83	145,880.83
10-4212-130-000	Employee Benefits	72,168.00	58,716.60	76,956.44	76,956.44
10-4212-230-000	Travel & Training	2,000.00	1,293.66	2,000.00	2,000.00
Total Records Clerk:		215,974.00	180,805.31	224,837.27	224,837.27
Jail					
10-4213-310-000	Professional & Technical	320,000.00	53,313.12	200,000.00	200,000.00
Total Jail:		320,000.00	53,313.12	200,000.00	200,000.00
Animal Control					
10-4214-110-000	Permanent Employees	41,668.00	31,230.90	41,808.00	41,808.00
10-4214-130-000	Benefits	17,846.00	13,038.88	20,915.35	20,915.35
10-4214-220-000	Public Notices	1,000.00	0.00	100.00	100.00
10-4214-230-000	Travel & Training	1,000.00	507.24	1,000.00	1,000.00
10-4214-250-000	Equipment Supplies & Maint	3,500.00	1,935.80	3,500.00	3,500.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
10-4214-260-000	Building & Grounds/Supplies &	24,000.00	23,600.00	12,000.00	12,000.00
10-4214-310-000	Professional & Technical	200.00	0.00	200.00	200.00
Total Animal Control:		89,214.00	70,312.82	79,523.35	79,523.35
Dispatch Services					
10-4216-310-100	Weber Dispatch Contract	312,000.00	303,925.56	312,000.00	312,000.00
Total Dispatch Services:		312,000.00	303,925.56	312,000.00	312,000.00
Liquor Law Enforcement					
10-4218-120-000	Temporary Employees	1,300.00	200.00	1,300.00	1,300.00
10-4218-130-000	Employee Benefits	212.00	14.91	212.00	212.00
10-4218-250-000	Equipment Supplies & Maint	25,000.00	24,340.26	25,000.00	25,000.00
10-4218-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Liquor Law Enforcement:		26,512.00	24,555.17	26,512.00	26,512.00
County Fire Dept					
10-4221-110-000	Permanent Employees	93,148.00	41,758.78	76,084.00	76,084.00
10-4221-120-000	Temporary Employees	66,045.00	64,194.00	66,045.00	66,045.00
10-4221-120-100	Swift Water Rescue	14,000.00	11,913.79	14,000.00	14,000.00
10-4221-130-000	Employee Benefits	11,872.00	8,149.76	52,581.37	52,581.37
10-4221-230-000	Travel & Training	6,000.00	5,175.95	6,000.00	6,000.00
10-4221-240-000	Office Supplies & Expenses	1,500.00	1,452.89	2,000.00	2,000.00
10-4221-250-000	Equipment Supplies & Maint	68,000.00	48,210.87	38,000.00	38,000.00
10-4221-260-000	Building & Grounds/Supplies &	71,500.00	28,202.89	6,000.00	6,000.00
10-4221-280-000	Telephone	1,200.00	714.98	1,200.00	1,200.00
10-4221-740-000	Equipment	114,200.00	43,400.02	40,000.00	40,000.00
10-4221-740-300	Turnout Rotation	75,500.00	7,037.20	20,000.00	20,000.00
10-4221-760-000	Grant Expenditures	0.00	0.00	0.00	.00
10-4221-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total County Fire Dept:		522,965.00	260,211.13	321,910.37	321,910.37
Wildland Fire					
10-4222-220-000	Public Notices/Prevention	500.00	327.09	500.00	500.00
10-4222-230-000	Travel/Training	1,901.12	1,901.12	4,000.00	4,000.00
10-4222-250-000	Equipment Supplies & Maint	7,098.88	5,576.05	10,000.00	10,000.00
10-4222-280-000	Fire Tools	0.00	0.00	3,000.00	3,000.00
10-4222-310-000	Warden/Assistant Warden Salary	64,000.00	62,861.39	63,500.00	63,500.00
10-4222-390-000	Wildfire Suppression Serv/Sup	0.00	0.00	0.00	.00
10-4222-490-000	Wildfire Mitigation	8,042.17	8,042.17	10,000.00	10,000.00
10-4222-500-000	Wildfire Preparedness	31,957.83	24,188.41	0.00	.00
10-4222-510-000	PPE/Uniform	27,000.00	16,987.98	19,000.00	19,000.00
10-4222-900-000	Captial Outlay	0.00	0.00	0.00	.00
Total Wildland Fire:		140,500.00	119,884.21	110,000.00	110,000.00
Animal Control					
10-4253-110-000	Permanent Employees	0.00	0.00	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
10-4253-130-000	Benefits	0.00	0.00	0.00	.00
10-4253-250-000	Equipment Supplies & Maint	0.00	0.00	0.00	.00
Total Animal Control:		0.00	0.00	0.00	.00
Emergency Management					
10-4255-110-000	Permanent Employees	93,000.00	52,303.55	54,105.92	54,105.92
10-4255-120-000	Temporary Employees	0.00	0.00	0.00	.00
10-4255-130-000	Employee Benefits	63,000.00	34,272.82	43,991.06	43,991.06
10-4255-230-000	Travel	2,500.00	1,079.84	2,500.00	2,500.00
10-4255-280-000	Telephone	0.00	72.00	216.00	216.00
10-4255-610-000	Supplies	3,000.00	2,517.90	3,000.00	3,000.00
10-4255-760-000	Grant Expenditures	62,500.00	54,231.96	0.00	.00
10-4255-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Emergency Management:		224,000.00	144,478.07	103,812.98	103,812.98
Ambulance					
10-4260-110-000	Permanent Employees	165,986.00	126,590.74	164,160.24	164,160.24
10-4260-120-000	Temporary Employees	264,285.00	187,673.24	215,000.00	215,000.00
10-4260-120-100	Temporary Employees (Grant)	521,952.00	247,630.67	900,400.00	900,400.00
10-4260-130-000	Employee Benefits	109,932.00	82,630.81	159,962.88	159,962.88
10-4260-230-000	Travel	7,500.00	4,149.76	4,500.00	4,500.00
10-4260-240-000	Office Supplies & Expenses	7,500.00	5,378.95	5,000.00	5,000.00
10-4260-250-000	Equipment Supplies & Maint	27,379.25	20,548.98	10,000.00	10,000.00
10-4260-270-000	Utilities	14,300.00	9,026.28	14,300.00	14,300.00
10-4260-280-000	Telephone	3,200.00	1,584.00	3,200.00	3,200.00
10-4260-305-000	Prof & Tech	108,380.00	47,224.49	101,380.00	101,380.00
10-4260-310-000	Billing Services	8,000.00	500.00	0.00	.00
10-4260-311-000	EMT Training	13,000.00	10,426.15	18,000.00	18,000.00
10-4260-340-000	Uniforms	12,500.00	4,665.04	35,500.00	35,500.00
10-4260-450-000	Special Public Safety Supplies	37,500.00	31,494.75	25,000.00	25,000.00
10-4260-740-000	Equipment-Medical	228,426.75	188,203.36	0.00	.00
10-4260-900-000	Capital Outlays	0.00	0.00	0.00	.00
Total Ambulance:		1,529,841.00	967,727.22	1,656,403.12	1,656,403.12
Public Works/Engineering					
10-4411-110-000	Permanent Employees	423,112.00	364,674.46	499,078.14	499,078.14
10-4411-110-100	Employee Overtime	14,778.00	0.00	44,528.00	44,528.00
10-4411-130-000	Employee Benefits	198,297.00	166,875.93	209,719.07	209,719.07
10-4411-230-000	Travel & Training	4,000.00	2,109.38	4,000.00	4,000.00
10-4411-240-000	Office Supplies & Expenses	1,000.00	223.40	1,000.00	1,000.00
10-4411-250-000	Equipment Supplies & Maint	28,000.00	26,907.22	38,000.00	38,000.00
10-4411-270-000	Utilities	20,000.00	14,806.64	20,000.00	20,000.00
10-4411-280-000	Telephone	0.00	0.00	0.00	.00
10-4411-620-000	Engineering Services	6,000.00	3,715.50	6,000.00	6,000.00
10-4411-740-000	Equipment	16,698.00	14,560.00	12,000.00	12,000.00
10-4411-750-000	Chemicals/Mower	10,000.00	9,070.86	10,000.00	10,000.00
10-4411-900-000	Capital Outlay	0.00	0.00	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Total Public Works/Engineering:		721,885.00	602,943.39	844,325.21	844,325.21
Fleet Management					
10-4460-250-000	Sheriff	228,335.92	145,951.92	213,872.03	213,872.03
10-4460-250-100	Public Works	160,500.00	84,708.87	160,500.00	160,500.00
10-4460-250-150	Sheriff Vehicle Lease	302,572.00	204,137.11	212,000.00	212,000.00
10-4460-250-200	Community Development	3,000.00	2,586.02	6,000.00	6,000.00
10-4460-250-300	Assessor	3,000.00	953.60	3,000.00	3,000.00
10-4460-250-400	Fire	50,478.30	33,654.07	36,250.00	36,250.00
10-4460-250-450	Fire Department Leases	201,715.00	198,822.16	85,000.00	85,000.00
10-4460-250-500	Ambulance	19,000.00	16,881.09	14,000.00	14,000.00
10-4460-250-550	Ambulance Vehicle Lease	352,954.00	0.00	0.00	.00
10-4460-250-600	Wildland Fire	10,000.00	6,796.60	10,000.00	10,000.00
10-4460-250-700	Emergency Management	0.00	0.00	3,000.00	3,000.00
10-4460-250-800	Recreation	0.00	0.00	3,000.00	3,000.00
10-4460-800-000	County Motor Pool	112,601.00	112,651.00	6,000.00	6,000.00
10-4460-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Fleet Management:		1,444,156.22	807,142.44	752,622.03	752,622.03
Parks					
10-4520-110-000	Permanent Employees	62,831.00	39,356.17	52,140.24	52,140.24
10-4520-110-100	Employee Overtime	8,875.00	0.00	8,875.00	8,875.00
10-4520-130-000	Employee Benefits	4,807.00	3,014.58	3,988.73	3,988.73
10-4520-250-100	Parks Supplies	18,500.00	17,833.95	18,500.00	18,500.00
10-4520-260-200	Fairgrounds Supplies	20,000.00	99,152.94	20,000.00	20,000.00
10-4520-270-000	Utilities	400.00	0.00	0.00	.00
10-4520-270-100	Parks Utilities	10,000.00	7,336.80	10,000.00	10,000.00
10-4520-270-200	Fairgrounds Utilities	14,000.00	11,420.81	14,000.00	14,000.00
10-4520-340-100	Multi Use Fields	0.00	0.00	22,000.00	22,000.00
10-4520-340-200	Fairgrounds Bdlg & Grounds	10,000.00	5,986.77	10,000.00	10,000.00
Total Parks:		149,413.00	184,082.02	159,503.97	159,503.97
Airport					
10-4550-110-000	Permanent Employee	0.00	0.00	0.00	.00
10-4550-130-000	Employee Benefits	0.00	0.00	0.00	.00
10-4550-310-000	Lease	0.00	0.00	0.00	.00
10-4550-480-000	Utility	0.00	0.00	0.00	.00
Total Airport:		0.00	0.00	0.00	.00
County Recreation					
10-4560-110-000	Permanent Employees	0.00	0.00	0.00	.00
10-4560-130-000	Employee Benefits	0.00	0.00	0.00	.00
Total County Recreation:		0.00	0.00	0.00	.00
TV Tower					
10-4570-250-000	Equipment Supplies & Maint	3,000.00	0.00	3,000.00	3,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
10-4570-480-000	Utilities	2,300.00	400.10	500.00	500.00
10-4570-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total TV Tower:		5,300.00	400.10	3,500.00	3,500.00
Extension Service					
10-4610-110-000	Permanent Employees	145,503.00	110,523.39	148,797.00	148,797.00
10-4610-120-000	Temporary Employee	13,438.00	0.00	18,438.00	18,438.00
10-4610-130-000	Employee Benefits	834.00	559.78	1,452.51	1,452.51
10-4610-210-000	Books, Subscriptions, & Member	535.00	260.91	535.00	535.00
10-4610-230-000	Travel & Training	3,000.00	1,773.67	3,000.00	3,000.00
10-4610-240-000	Office Supplies & Expenses	1,000.00	8.32	1,000.00	1,000.00
10-4610-250-000	Equipment Supplies & Maint	1,600.00	1,369.03	1,600.00	1,600.00
10-4610-650-000	4-H Operation Fund	3,500.00	3,308.23	3,500.00	3,500.00
10-4610-680-000	Horse Council	300.00	300.00	300.00	300.00
10-4610-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Extension Service:		169,710.00	118,103.33	178,622.51	178,622.51
Fair					
10-4620-120-000	Temporary Employee	17,136.00	15,367.58	17,136.00	17,136.00
10-4620-130-000	Employee Benefits	1,311.00	1,175.61	1,352.90	1,352.90
Total Fair:		18,447.00	16,543.19	18,488.90	18,488.90
Administrative Manager					
10-4640-110-000	Permanent Employees	148,000.00	127,662.25	150,959.09	150,959.09
10-4640-120-000	Temporary Employees	2,000.00	0.00	23,000.00	23,000.00
10-4640-130-000	Employee Benefits	43,050.00	35,475.31	43,419.60	43,419.60
10-4640-210-000	Books, Subscriptions & Members	500.00	250.00	500.00	500.00
10-4640-230-000	Travel & Training	2,500.00	1,256.80	2,500.00	2,500.00
10-4640-240-000	Office Supplies & Expenses	2,000.00	1,811.00	2,000.00	2,000.00
10-4640-250-000	Equipment Supplies & Maint	2,000.00	1,120.01	2,000.00	2,000.00
10-4640-310-000	Professional & Technical	0.00	0.00	7,500.00	7,500.00
10-4640-740-000	Equipment	0.00	0.00	0.00	.00
Total Administrative Manager:		200,050.00	167,575.37	231,878.69	231,878.69
Transfers					
10-4810-614-000	Transfers To Fair Fund	0.00	0.00	855,150.00	855,150.00
10-4810-615-000	Transfers Out	527,304.38	401,267.69	103,397.00	103,397.00
Total Transfers:		527,304.38	401,267.69	958,547.00	958,547.00
General Fund Revenue Total:		15,201,383.18	8,051,698.42	14,742,645.17	14,742,645.17
General Fund Expenditure Total:		16,110,389.64	11,307,670.73	15,890,552.50	15,890,552.50
Total General Fund:		399,948.31	4,519,476.34	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
RAMP Tax					
16-2951-000-000	Fund Balance	0.00	40,511.43	5,000.00	5,000.00
16-3150-000-000	RAMP Tax	225,000.00	215,804.03	245,000.00	245,000.00
Total :		225,000.00	215,804.03	245,000.00	245,000.00
16-4000-650-000	Transfer to Other Funds	200,000.00	200,000.00	200,000.00	200,000.00
Total :		200,000.00	200,000.00	200,000.00	200,000.00
16-4400-340-000	Project Expenses	25,000.00	0.00	50,000.00	50,000.00
Total :		25,000.00	0.00	50,000.00	50,000.00
RAMP Tax Revenue Total:		225,000.00	215,804.03	245,000.00	245,000.00
RAMP Tax Expenditure Total:		225,000.00	200,000.00	250,000.00	250,000.00
Total RAMP Tax:		0.00	56,315.46	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Additional Transit Tax-Local					
17-2951-000-000	Fund Balance	83,461.00	312,882.13	0.00	.00
17-3150-000-000	Additional Transit Tax-Local	166,539.00	151,968.52	175,000.00	175,000.00
Total :		166,539.00	151,968.52	175,000.00	175,000.00
17-4400-340-000	Project Expenses	250,000.00	250,000.00	175,000.00	175,000.00
Total :		250,000.00	250,000.00	175,000.00	175,000.00
Additional Transit Tax-Local Revenue Total:		166,539.00	151,968.52	175,000.00	175,000.00
Additional Transit Tax-Local Expenditure Total:		250,000.00	250,000.00	175,000.00	175,000.00
Total Additional Transit Tax-Local:		0.00	214,850.65	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Additional Transit Tax-County					
18-2951-000-000	Fund Balance	454,135.00	615,608.22	0.00	.00
Revenue					
18-3150-000-000	Additional Transit Tax-County	342,363.00	322,856.15	370,000.00	370,000.00
Total Revenue:		342,363.00	322,856.15	370,000.00	370,000.00
Expenditure					
18-4400-340-000	Project Expenses	796,498.00	652,974.61	370,000.00	370,000.00
Total Expenditure:		796,498.00	652,974.61	370,000.00	370,000.00
Additional Transit Tax-County Revenue Total:		342,363.00	322,856.15	370,000.00	370,000.00
Additional Transit Tax-County Expenditure Total:		796,498.00	652,974.61	370,000.00	370,000.00
Total Additional Transit Tax-County:		0.00	285,489.76	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
County Mass Transit Tax					
19-2951-000-000	Fund Balance	0.00	874,350.54	0.00	.00
Revenue					
19-3150-000-000	County Mass Transit Tax	507,876.00	538,362.67	620,000.00	620,000.00
Total Revenue:		507,876.00	538,362.67	620,000.00	620,000.00
Expenditure					
19-4400-340-000	Project Expenses	507,876.00	506,529.96	620,000.00	620,000.00
Total Expenditure:		507,876.00	506,529.96	620,000.00	620,000.00
County Mass Transit Tax Revenue Total:		507,876.00	538,362.67	620,000.00	620,000.00
County Mass Transit Tax Expenditure Total:		507,876.00	506,529.96	620,000.00	620,000.00
Total County Mass Transit Tax:		0.00	906,183.25	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Road Fund					
20-2951-000-000	Class "B" Reserve	60,000.00	200,000.00	0.00	.00
Revenue					
20-3010-000-000	Class "B" Road Fund Allotment	855,000.00	858,516.56	1,000,000.00	1,000,000.00
Total Revenue:		855,000.00	858,516.56	1,000,000.00	1,000,000.00
Expenditure					
20-4400-280-000	Phone	0.00	0.00	3,600.00	3,600.00
20-4400-300-000	Highway Projects	694,000.00	518,320.42	768,150.00	768,150.00
20-4400-310-000	Salt	45,000.00	10,808.64	55,000.00	55,000.00
20-4400-320-000	Pot Hole Repair	18,000.00	14,569.68	18,000.00	18,000.00
20-4400-330-000	Signs	4,000.00	3,371.78	4,000.00	4,000.00
20-4400-340-000	Fuel	60,000.00	35,771.34	70,000.00	70,000.00
20-4400-350-000	Equipment Supplies Maint	46,250.00	33,670.69	26,250.00	26,250.00
20-4400-360-000	Engineering	5,000.00	4,485.25	5,000.00	5,000.00
20-4400-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Expenditure:		872,250.00	620,997.80	950,000.00	950,000.00
Road Fund Revenue Total:		855,000.00	858,516.56	1,000,000.00	1,000,000.00
Road Fund Expenditure Total:		872,250.00	620,997.80	950,000.00	950,000.00
Total Road Fund:		42,750.00	437,518.76	50,000.00	50,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Flood Disaster Fund					
21-2951-000-000	Fund Balance	0.00	127,202.03	0.00	.00
Taxes					
21-3110-000-000	General Property Taxes	29,054.00	3,094.58	33,737.00	33,737.00
21-3120-000-000	Prior Years Taxes - Delinquent	1,000.00	1,167.88	1,000.00	1,000.00
Total Taxes:		30,054.00	4,262.46	34,737.00	34,737.00
Intergovernmental Revenue					
21-3310-000-000	Federal Grants	250,000.00	252,000.00	0.00	.00
21-3330-000-000	State Payments	0.00	0.00	84,000.00	84,000.00
21-3330-100-000	Fee In Leiu	2,500.00	2,854.37	2,500.00	2,500.00
Total Intergovernmental Revenue:		252,500.00	254,854.37	86,500.00	86,500.00
Project Expenses					
21-4400-340-000	Project Expenses	280,596.00	294,017.93	121,237.00	121,237.00
Total Project Expenses:		280,596.00	294,017.93	121,237.00	121,237.00
Flood Disaster Fund Revenue Total:		282,554.00	259,116.83	121,237.00	121,237.00
Flood Disaster Fund Expenditure Total:		280,596.00	294,017.93	121,237.00	121,237.00
Total Flood Disaster Fund:		1,958.00	92,300.93	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Health Services					
25-2951-000-000	Fund Balance	0.00	153,214.08	35,259.00	35,259.00
Taxes					
25-3110-000-000	General Prop Taxes	251,797.00	25,685.02	292,387.00	292,387.00
25-3120-000-000	Prior Years Taxes - Delinquent	4,800.00	9,634.52	4,800.00	4,800.00
Total Taxes:		256,597.00	35,319.54	297,187.00	297,187.00
Intergovernmental Revenue					
25-3330-100-000	Fee In Leiu	25,000.00	23,691.08	25,000.00	25,000.00
Total Intergovernmental Revenue:		25,000.00	23,691.08	25,000.00	25,000.00
Contributions & Transfers					
25-3890-000-000	Transfer In	80,200.00	80,200.00	0.00	.00
Total Contributions & Transfers:		80,200.00	80,200.00	0.00	.00
Health Services					
25-4700-331-000	Photographic Library/Supplies	0.00	0.00	162,000.00	162,000.00
25-4700-340-000	Health Service	334,953.00	258,806.73	195,446.00	195,446.00
Total Health Services:		334,953.00	258,806.73	357,446.00	357,446.00
Health Services Revenue Total:		361,797.00	139,210.62	322,187.00	322,187.00
Health Services Expenditure Total:		334,953.00	258,806.73	357,446.00	357,446.00
Total Health Services:		26,844.00	33,617.97	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Special Rev - Mineral LSE					
26-2951-000-000	Fund Balance	0.00	30,623.14	0.00	.00
Intergovernmental Revenue					
26-3355-000-000	Mineral Lease Funds	3,500.00	3,065.04	3,000.00	3,000.00
Total Intergovernmental Revenue:		3,500.00	3,065.04	3,000.00	3,000.00
Parks & Recreation					
26-4510-250-000	Equipment Supplies & Maint	3,500.00	0.00	3,000.00	3,000.00
Total Parks & Recreation:		3,500.00	0.00	3,000.00	3,000.00
Special Rev - Mineral LSE Revenue Total:		3,500.00	3,065.04	3,000.00	3,000.00
Special Rev - Mineral LSE Expenditure Total:		3,500.00	0.00	3,000.00	3,000.00
Total Special Rev - Mineral LSE:		0.00	33,688.18	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Special Revenue - Library					
27-2951-000-000	Fund Balance	0.00	459,460.40	0.00	.00
27-2955-000-000	Fund Balance - Visitor Center	6,472.61	6,473.61	0.00	.00
Taxes					
27-3110-000-000	General Prop Taxes	342,186.00	35,278.21	397,347.00	397,347.00
27-3120-000-000	Prior Years Taxes - Delinquent	6,500.00	13,239.14	10,000.00	10,000.00
Total Taxes:		348,686.00	48,517.35	407,347.00	407,347.00
Intergovernmental Revenue					
27-3330-100-000	Fee In Leiu	35,000.00	32,539.57	35,000.00	35,000.00
Total Intergovernmental Revenue:		35,000.00	32,539.57	35,000.00	35,000.00
Miscellaneous Revenue					
27-3619-000-000	CLEF Grant	4,514.00	4,514.00	4,000.00	4,000.00
27-3621-000-000	ILL Grant	0.00	0.00	2,000.00	2,000.00
27-3630-000-000	General Library Grants	8,080.51	6,725.51	0.00	.00
27-3640-000-000	Visitor Center Revenue	4,500.00	6,605.75	4,500.00	4,500.00
27-3680-100-000	Donations & Contributions-HS	0.00	1,066.61	0.00	.00
27-3690-000-000	Sundry Revenue	2,000.00	1,405.71	2,000.00	2,000.00
Total Miscellaneous Revenue:		19,094.51	20,317.58	12,500.00	12,500.00
Library					
27-4700-110-000	Permanent Employees	176,889.00	140,998.58	172,839.14	172,839.14
27-4700-130-000	Benefits	49,548.00	39,583.05	50,741.87	50,741.87
27-4700-210-000	Books, Subscriptions & Members	20,000.00	16,690.77	25,000.00	25,000.00
27-4700-230-000	Travel	1,000.00	542.77	1,000.00	1,000.00
27-4700-240-000	Office Supplies & Expenses	2,500.00	2,432.92	2,500.00	2,500.00
27-4700-250-000	Equipment Supplies & Maint	6,500.00	6,480.72	6,500.00	6,500.00
27-4700-280-000	Telephone	0.00	0.00	0.00	.00
27-4700-330-000	Programming	4,000.00	2,601.23	4,000.00	4,000.00
27-4700-340-000	Supplies	34,716.00	3,479.86	124,965.96	124,965.96
27-4700-340-200	CLEF Grant	4,514.00	4,514.00	4,000.00	4,000.00
27-4700-340-300	LSTA Grant	0.00	0.00	0.00	.00
27-4700-340-400	CDBG Grant	0.00	0.00	0.00	.00
27-4700-340-500	YALIT	0.00	0.00	0.00	.00
27-4700-340-600	ILL Grant	1,355.00	284.88	2,000.00	2,000.00
27-4700-340-700	Thrive 125 Grant	0.00	0.00	0.00	.00
27-4700-340-900	Adult Diverse Book Enhancement	0.00	0.00	0.00	.00
27-4700-740-000	Equipment	0.00	0.00	0.00	.00
27-4700-750-000	Library Grants	6,725.51	6,625.51	0.00	.00
27-4700-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Library:		307,747.51	224,234.29	393,546.97	393,546.97
Historical Society					
27-4800-110-000	Permanent Employees	46,183.00	34,198.82	46,183.00	46,183.00
27-4800-130-000	Employee Benefits	3,533.00	2,616.20	3,617.03	3,617.03
27-4800-240-000	Office Supplies & Expenses	7,000.00	3,083.24	7,000.00	7,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
27-4800-480-000	Special Department Supplies	10,972.61	6,458.68	4,500.00	4,500.00
27-4800-900-000	Capital Outlay	0.00	0.00	0.00	.00
Total Historical Society:		67,688.61	46,356.94	61,300.03	61,300.03
Special Revenue - Library Revenue Total:		402,780.51	101,374.50	454,847.00	454,847.00
Special Revenue - Library Expenditure Total:		375,436.12	270,591.23	454,847.00	454,847.00
Total Special Revenue - Library:		33,817.00	296,717.28	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Impact Fee					
28-2951-100-000	Transportation Fund Balance	0.00	911,398.49	0.00	.00
28-2951-500-000	Regional Park Fund Balance	0.00	91,220.02	0.00	.00
28-2951-600-000	Community Park Fund Balance	0.00	204,845.98	0.00	.00
Impact Fee Revenue					
28-3410-000-000	Transportation Impact Fee	332,579.22	171,995.73	209,894.50	209,894.50
28-3450-000-000	Regional Park Impact Fee	110,013.00	60,838.75	90,580.43	90,580.43
28-3460-000-000	Community Park Impact Fee	133,161.50	61,140.51	90,530.03	90,530.03
Total Impact Fee Revenue:		575,753.72	293,974.99	391,004.96	391,004.96
Miscellaneous Expenses					
28-4400-305-000	Transportation	332,579.22	73,419.50	209,894.50	209,894.50
28-4400-309-000	Regional Park	110,013.00	11,705.36	90,580.43	90,580.43
28-4400-310-000	Community Park	133,161.50	62,933.49	90,530.03	90,530.03
Total Miscellaneous Expenses:		575,753.72	148,058.35	391,004.96	391,004.96
Impact Fee Revenue Total:		575,753.72	293,974.99	391,004.96	391,004.96
Impact Fee Expenditure Total:		575,753.72	148,058.35	391,004.96	391,004.96
Total Impact Fee:		0.00	1,353,381.13	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Park Fund					
Kent Smith Park					
29-3101-200-000	Revenue and Donations	0.00	3,380.26	3,400.00	3,400.00
Total Kent Smith Park:		0.00	3,380.26	3,400.00	3,400.00
Enterprise Park					
29-3301-200-000	Revenue and Donations	0.00	1,057.12	1,260.00	1,260.00
Total Enterprise Park:		0.00	1,057.12	1,260.00	1,260.00
Milton Park					
29-3401-200-000	Revenue and Donations	0.00	1,404.48	1,940.00	1,940.00
Total Milton Park:		0.00	1,404.48	1,940.00	1,940.00
Croydon Park					
29-3601-200-000	Revenue and Donations	0.00	937.44	1,500.00	1,500.00
Total Croydon Park:		0.00	937.44	1,500.00	1,500.00
Contributions & Transfers					
29-3840-000-000	Transfers	0.00	0.00	100,000.00	100,000.00
Total Contributions & Transfers:		0.00	0.00	100,000.00	100,000.00
Kent Smith					
29-4100-260-000	Bldg & Grounds/Supp & Maint	0.00	0.00	3,400.00	3,400.00
Total Kent Smith :		0.00	0.00	3,400.00	3,400.00
Enterprise Park					
29-4300-260-000	Bldg & Grounds/Supp & Maint	0.00	0.00	1,260.00	1,260.00
Total Enterprise Park:		0.00	0.00	1,260.00	1,260.00
Milton Park					
29-4400-260-000	Bldg & Grounds/Supp & Maint	0.00	0.00	1,940.00	1,940.00
Total Milton Park:		0.00	0.00	1,940.00	1,940.00
Croydon Park					
29-4600-260-000	Bldg & Grounds/Supp & Maint	0.00	0.00	1,500.00	1,500.00
Total Croydon Park:		0.00	0.00	1,500.00	1,500.00
Taggarts River Access Project					
29-4700-260-000	Bldg & Grounds/Supp & Maint	0.00	0.00	100,000.00	100,000.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Total Taggarts River Access Project:		0.00	0.00	100,000.00	100,000.00
Park Fund Revenue Total:		0.00	6,779.30	108,100.00	108,100.00
Park Fund Expenditure Total:		0.00	0.00	108,100.00	108,100.00
Total Park Fund:		0.00	6,779.30	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Corridor Preservation Fund					
31-2951-000-000	Fund Balance	-265,000.00	382,361.70	245,000.00	245,000.00
Intergovernmental Revenue					
31-3330-000-000	State Payments	135,000.00	147,260.00	155,000.00	155,000.00
Total Intergovernmental Revenue:		135,000.00	147,260.00	155,000.00	155,000.00
Corridor Preservation Exped					
31-4510-340-000	Corridor Preservation Projects	400,000.00	400,000.00	400,000.00	400,000.00
Total Corridor Preservation Exped:		400,000.00	400,000.00	400,000.00	400,000.00
Corridor Preservation Fund Revenue Total:		135,000.00	147,260.00	155,000.00	155,000.00
Corridor Preservation Fund Expenditure Total:		400,000.00	400,000.00	400,000.00	400,000.00
Total Corridor Preservation Fund:		-270,000.00	129,621.70	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Recreation Fund					
32-2951-000-000	Fund Balance	0.00	455,478.80	74,411.69	74,411.69
Intergovernmental Revenue					
32-3330-000-000	State Payments-RAMP Tax Rev	0.00	0.00	200,000.00	200,000.00
Total Intergovernmental Revenue:		0.00	0.00	200,000.00	200,000.00
Intergovernmental Revenue					
32-3401-000-000	Fees - Softball, Baseball	29,000.00	22,371.00	29,000.00	29,000.00
32-3402-000-000	Fees - Basketball	40,000.00	-70.00	40,000.00	40,000.00
32-3403-000-000	Fees - Soccer	20,000.00	35,576.00	37,000.00	37,000.00
32-3404-000-000	Fees - Flag Football	20,000.00	21,181.00	20,000.00	20,000.00
32-3405-000-000	Fees - Tackle Football	45,000.00	43,780.00	48,000.00	48,000.00
32-3406-000-000	Fees - Adult Sports	12,000.00	6,900.00	20,000.00	20,000.00
32-3407-000-000	Fees - Camps & Clinics	16,000.00	14,862.00	15,000.00	15,000.00
Total Intergovernmental Revenue:		182,000.00	144,600.00	209,000.00	209,000.00
Miscellaneous Revenue					
32-3690-000-000	Sundry Revenue-Interlocal Pay	0.00	40,560.00	0.00	.00
Total Miscellaneous Revenue:		0.00	40,560.00	0.00	.00
Contributions & Transfers					
32-3840-000-000	Transfers	304,031.00	304,031.00	0.00	.00
Total Contributions & Transfers:		304,031.00	304,031.00	0.00	.00
Expenditures					
32-4510-110-000	Permanent Employees	196,822.00	144,872.69	178,020.28	178,020.28
32-4510-130-000	Employee Benefits	39,339.00	29,835.72	70,902.94	70,902.94
32-4510-230-000	Travel & Training	10,000.00	7,127.26	7,000.00	7,000.00
32-4510-240-000	Office Supplies & Expenses	1,500.00	548.59	1,500.00	1,500.00
32-4510-250-000	Equipment Supplies & Maint	7,000.00	6,990.23	7,000.00	7,000.00
32-4510-260-000	Building & Grounds/Supplies &	18,000.00	12,317.29	18,000.00	18,000.00
32-4510-310-000	Professional & Technical	5,000.00	751.88	1,000.00	1,000.00
32-4510-740-000	Equipment	5,000.00	4,988.10	5,000.00	5,000.00
32-4510-900-000	Captial Outlay	0.00	0.00	0.00	.00
Total Expenditures:		282,661.00	207,431.76	288,423.22	288,423.22
Baseball/Softball					
32-4511-120-000	Temporary Employees	5,000.00	5,696.16	5,000.00	5,000.00
32-4511-130-000	Employee Benefits	300.00	435.79	635.55	635.55
32-4511-250-000	Equipment Supplies & Maint	1,200.00	652.62	1,200.00	1,200.00
32-4511-310-000	Professional & Tech	1,500.00	640.00	500.00	500.00
32-4511-740-000	Equipment	14,200.00	13,580.57	15,300.00	15,300.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Total Baseball/Softball:		22,200.00	21,005.14	22,635.55	22,635.55
Basketball					
32-4512-120-000	Temporary Employees	10,000.00	7,857.14	10,000.00	10,000.00
32-4512-130-000	Employee Benefits	610.00	604.86	1,271.10	1,271.10
32-4512-250-000	Equipment Supplies & Maint	1,000.00	0.00	1,000.00	1,000.00
32-4512-310-000	Professional & Tech	7,500.00	4,900.00	5,000.00	5,000.00
32-4512-740-000	Equipment	25,000.00	23,611.52	25,000.00	25,000.00
Total Basketball:		44,110.00	36,973.52	42,271.10	42,271.10
Soccer					
32-4513-120-000	Temporary Employees	10,000.00	7,327.42	10,000.00	10,000.00
32-4513-130-000	Employee Benefits	700.00	562.83	1,271.10	1,271.10
32-4513-250-000	Equipment Supplies & Maint	2,000.00	1,168.42	2,000.00	2,000.00
32-4513-310-000	Professional & Tech	200.00	150.00	200.00	200.00
32-4513-740-000	Equipment	12,000.00	11,533.76	12,000.00	12,000.00
Total Soccer:		24,900.00	20,742.43	25,471.10	25,471.10
Flag Football					
32-4514-120-000	Temporary Employees	7,000.00	7,569.60	7,000.00	7,000.00
32-4514-130-000	Employee Benefits	700.00	577.20	889.70	889.70
32-4514-250-000	Equipment Supplies & Maint	350.00	0.00	350.00	350.00
32-4514-310-000	Professional & Tech	500.00	400.00	500.00	500.00
32-4514-740-000	Equipment	13,000.00	10,142.99	13,000.00	13,000.00
Total Flag Football:		21,550.00	18,689.79	21,739.70	21,739.70
Tackle Football					
32-4515-120-000	Temporary Employees	10,000.00	5,305.05	8,000.00	8,000.00
32-4515-130-000	Employee Benefits	700.00	406.90	1,016.80	1,016.80
32-4515-250-000	Equipment Supplies & Maint	11,100.00	11,062.40	10,000.00	10,000.00
32-4515-310-000	Professional & Tech	15,000.00	15,005.00	10,000.00	10,000.00
32-4515-740-000	Equipment	22,000.00	21,252.55	22,000.00	22,000.00
Total Tackle Football:		58,800.00	53,031.90	51,016.80	51,016.80
Adult Sports					
32-4516-120-000	Temporary Employees	1,000.00	0.00	1,000.00	1,000.00
32-4516-130-000	Employee Benefits	100.00	0.00	127.11	127.11
32-4516-250-000	Equipment Supplies & Maint	300.00	0.00	300.00	300.00
32-4516-310-000	Professional & Tech	12,000.00	11,010.00	12,000.00	12,000.00
32-4516-740-000	Equipment	300.00	263.85	300.00	300.00
Total Adult Sports:		13,700.00	11,273.85	13,727.11	13,727.11
Camps & Clinics					
32-4517-120-000	Temporary Employees	1,000.00	125.76	1,000.00	1,000.00
32-4517-130-000	Employee Benefits	110.00	9.62	127.11	127.11

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
32-4517-250-000	Equipment Supplies & Maint	500.00	0.00	500.00	500.00
32-4517-310-000	Professional & Tech	15,000.00	14,552.00	15,000.00	15,000.00
32-4517-740-000	Equipment	1,500.00	0.00	1,500.00	1,500.00
Total Camps & Clinics:		18,110.00	14,687.38	18,127.11	18,127.11
Recreation Fund Revenue Total:		486,031.00	489,191.00	409,000.00	409,000.00
Recreation Fund Expenditure Total:		486,031.00	383,835.77	483,411.69	483,411.69
Total Recreation Fund:		0.00	560,834.03	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Morgan County Fair Fund					
33-2645-000-000	Deferred Inflows - Leases	0.00	236,506.00	0.00	.00
33-2951-000-000	Fund Balance	0.00	195,897.15	0.00	.00
Miscellaneous Revenue					
33-3625-000-000	Booth Rental & Concessions	12,000.00	9,530.00	12,000.00	12,000.00
33-3630-000-000	Event & Ticket Sales	85,000.00	107,681.20	95,000.00	95,000.00
33-3660-000-000	Fairgrounds Rental	1,000.00	1,055.00	970.00	970.00
33-3680-000-000	Donations & Contributions	75,000.00	62,370.00	75,000.00	75,000.00
33-3685-000-000	Quilt Sales	12,000.00	11,900.00	12,000.00	12,000.00
33-3690-000-000	Sundry Revenue	0.00	4,243.60	5,725.00	5,725.00
Total Miscellaneous Revenue:		185,000.00	196,779.80	200,695.00	200,695.00
Miscellaneous Revenue					
33-3780-000-000	Lease Revenue-Cell Tower	26,532.00	23,378.10	27,345.00	27,345.00
Total Miscellaneous Revenue:		26,532.00	23,378.10	27,345.00	27,345.00
Contributions & Transfers					
33-3840-000-000	Transfers	0.00	0.00	1,055,150.00	1,055,150.00
Total Contributions & Transfers:		0.00	0.00	1,055,150.00	1,055,150.00
Fairground Improvements					
33-4510-340-000	Fairground Improvements	0.00	0.00	1,055,150.00	1,055,150.00
33-4510-340-100	Fairgrounds Capital Imp	0.00	0.00	34,040.00	34,040.00
Total Fairground Improvements:		0.00	0.00	1,089,190.00	1,089,190.00
County Fair					
33-4620-130-000	Employee Benefits	0.00	573.75	0.00	.00
33-4620-240-000	Office Supplies & Expenses	2,000.00	162.40	2,000.00	2,000.00
33-4620-280-000	Telephone	600.00	408.83	600.00	600.00
33-4620-340-000	Fair Supplies	205,932.00	129,831.26	171,400.00	171,400.00
33-4620-740-000	Equipment	3,000.00	0.00	8,000.00	8,000.00
Total County Fair:		211,532.00	130,976.24	182,000.00	182,000.00
Quilt Sales					
33-4700-340-000	Fairground Improvements	0.00	0.00	12,000.00	12,000.00
Total Quilt Sales:		0.00	0.00	12,000.00	12,000.00
Morgan County Fair Fund Revenue Total:		211,532.00	220,157.90	1,283,190.00	1,283,190.00
Morgan County Fair Fund Expenditure Total:		211,532.00	130,976.24	1,283,190.00	1,283,190.00
Total Morgan County Fair Fund:		0.00	521,584.81	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Economic Development					
34-2951-000-000	Fund Balance	27,500.00	-44,764.37	17,686.00	17,686.00
34-3330-000-000	Economic Development Grant	200,000.00	200,000.00	200,000.00	200,000.00
Total :		200,000.00	200,000.00	200,000.00	200,000.00
34-4510-310-000	Professional & Technical	10,000.00	10,000.00	5,000.00	5,000.00
34-4510-340-100	Economic Growth Grants	102,500.00	102,500.00	75,000.00	75,000.00
34-4510-340-200	Economic Development Projects	15,000.00	15,000.00	32,686.00	32,686.00
34-4510-340-300	Business Resource Center	20,000.00	20,000.00	30,000.00	30,000.00
34-4510-340-400	Technology Updates	5,000.00	4,626.70	0.00	.00
34-4510-340-500	Economic Opportunity & Growth	50,000.00	50,000.00	50,000.00	50,000.00
34-4510-340-600	Chamber of Commerce	25,000.00	25,000.00	25,000.00	25,000.00
Total :		227,500.00	227,126.70	217,686.00	217,686.00
Economic Development Revenue Total:		200,000.00	200,000.00	200,000.00	200,000.00
Economic Development Expenditure Total:		227,500.00	227,126.70	217,686.00	217,686.00
Total Economic Development:		0.00	-71,891.07	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Tourism					
35-2951-000-000	Fund Balance	61,567.00	363,815.87	22,718.75	22,718.75
35-3150-000-000	Transient Room Tax	82,188.00	101,379.66	95,000.00	95,000.00
35-3155-000-000	Restaurant Tax	80,830.00	80,123.21	87,000.00	87,000.00
35-3160-000-000	Tourism Tax	21,340.00	19,375.58	20,000.00	20,000.00
Total :		184,358.00	200,878.45	202,000.00	202,000.00
35-3330-000-000	Tourism Grants	0.00	0.00	60,000.00	60,000.00
35-3330-403-000	Co-op Grant UOT	96,878.00	36,953.00	14,981.25	14,981.25
Total :		96,878.00	36,953.00	74,981.25	74,981.25
35-3401-000-000	Film Fees	0.00	50.00	0.00	.00
Total :		0.00	50.00	0.00	.00
35-3680-000-000	Car Show Revenue	12,741.53	9,799.70	12,000.00	12,000.00
Total :		12,741.53	9,799.70	12,000.00	12,000.00
35-4510-310-000	Professional & Technical	1,000.00	178.90	500.00	500.00
35-4510-310-200	Retainer	120,000.00	80,000.00	126,000.00	126,000.00
35-4510-310-300	UOT COOP Add Ons	71,000.00	47,730.31	117,812.00	117,812.00
35-4510-310-400	UOT COOP Ad Buys	163,544.53	163,887.30	30,000.00	30,000.00
35-4510-402-000	Influencer	0.00	0.00	15,388.00	15,388.00
35-4510-407-000	Car Show	0.00	0.00	12,000.00	12,000.00
35-4510-409-000	Tourism Event	0.00	0.00	10,000.00	10,000.00
Total :		355,544.53	291,796.51	311,700.00	311,700.00
Tourism Revenue Total:		293,977.53	247,681.15	288,981.25	288,981.25
Tourism Expenditure Total:		355,544.53	291,796.51	311,700.00	311,700.00
Total Tourism:		0.00	319,700.51	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Parks					
36-4520-250-000	Park Supplies	4,200.00	0.00	0.00	.00
Total :		4,200.00	0.00	0.00	.00
Parks Expenditure Total:		4,200.00	0.00	0.00	.00
Total Parks:		-4,200.00	0.00	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Rifle Range					
37-3610-000-000	Rifle Range Revenue	10,000.00	17,747.05	15,000.00	15,000.00
Total :		10,000.00	17,747.05	15,000.00	15,000.00
37-4520-260-000	Rifle Range Supplies	10,000.00	5,053.95	15,000.00	15,000.00
Total :		10,000.00	5,053.95	15,000.00	15,000.00
Rifle Range Revenue Total:		10,000.00	17,747.05	15,000.00	15,000.00
Rifle Range Expenditure Total:		10,000.00	5,053.95	15,000.00	15,000.00
Total Rifle Range:		0.00	12,693.10	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Airport					
38-2131-000-000	Accounts Payable	0.00	0.00	0.00	.00
38-2951-000-000	Fund Balance	0.00	0.00	36,500.00	36,500.00
38-3340-000-000	Airport Grants	44,416.00	0.00	208,500.00	208,500.00
Total :		44,416.00	0.00	208,500.00	208,500.00
38-3610-000-000	Airport Revenue	105,000.00	116,457.03	153,476.00	153,476.00
38-3690-000-000	Airport Sundry Revenue	1,500.00	27,205.50	1,500.00	1,500.00
Total :		106,500.00	143,662.53	154,976.00	154,976.00
38-3840-000-000	Transfer from other fund	9,000.00	0.00	0.00	.00
Total :		9,000.00	0.00	0.00	.00
38-4550-110-000	Permanent Employee	10,021.00	9,384.98	10,021.00	10,021.00
38-4550-130-000	Employee Benefits	767.00	740.95	779.11	779.11
38-4550-250-000	Supplies	53,986.00	13,419.00	74,449.89	74,449.89
38-4550-260-000	Bldg & Grounds/Supp & Maint	80,416.00	24,361.91	300,000.00	300,000.00
38-4550-310-000	Lease	4,800.00	1,200.00	4,800.00	4,800.00
38-4550-480-000	Utility	2,000.00	1,298.25	2,000.00	2,000.00
38-4550-730-000	Improv Other Than Buildings	7,926.00	99.17	7,926.00	7,926.00
Total :		159,916.00	50,504.26	399,976.00	399,976.00
Airport Revenue Total:		159,916.00	143,662.53	363,476.00	363,476.00
Airport Expenditure Total:		159,916.00	50,504.26	399,976.00	399,976.00
Total Airport:		0.00	93,158.27	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Greenbelt Rollback Tax					
41-3610-000-000	Greenbelt Revenue	0.00	245.75	7,000.00	7,000.00
Total :		0.00	245.75	7,000.00	7,000.00
Greenbelt Rollback Tax					
41-4142-340-000	Serv Not Otherwise Classified	0.00	0.00	7,000.00	7,000.00
Total Greenbelt Rollback Tax:		0.00	0.00	7,000.00	7,000.00
Greenbelt Rollback Tax Revenue Total:		0.00	245.75	7,000.00	7,000.00
Greenbelt Rollback Tax Expenditure Total:		0.00	0.00	7,000.00	7,000.00
Total Greenbelt Rollback Tax:		0.00	245.75	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Capital Projects					
44-2951-000-000	Fund Balance - Unappropriated	-13,335.00	312,528.99	312,528.00	312,528.00
Taxes					
44-3110-000-000	General Prop Taxes - Current	161,409.00	38,397.39	187,428.00	187,428.00
Total Taxes:		161,409.00	38,397.39	187,428.00	187,428.00
Contributions & Transfers					
44-3840-000-000	Transfer from Other Funds	100,000.00	100,000.00	308,788.00	308,788.00
Total Contributions & Transfers:		100,000.00	100,000.00	308,788.00	308,788.00
Professional and Technical					
44-4410-310-100	Capital Projects	248,074.00	66,278.61	808,744.00	808,744.00
Total Professional and Technical:		248,074.00	66,278.61	808,744.00	808,744.00
Capital Projects Revenue Total:		261,409.00	138,397.39	496,216.00	496,216.00
Capital Projects Expenditure Total:		248,074.00	66,278.61	808,744.00	808,744.00
Total Capital Projects:		0.00	384,647.77	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Garbage Enterprise Fund					
57-2951-000-000	Fund Balance	290,560.00	609,646.37	0.00	.00
Charges for Services					
57-3446-000-000	Garbage Fees	681,436.00	518,513.88	943,950.00	943,950.00
Total Charges for Services:		681,436.00	518,513.88	943,950.00	943,950.00
Misc Revenue					
57-3610-000-000	Tree Dump Cards	1,500.00	1,680.00	1,700.00	1,700.00
57-3620-000-000	Garbage Can Rebates	0.00	35,802.00	0.00	.00
57-3690-000-000	Interlocal Revenue	30,000.00	26,211.09	26,000.00	26,000.00
Total Misc Revenue:		31,500.00	63,693.09	27,700.00	27,700.00
Garbage					
57-4424-110-000	Permanent Employees	31,288.00	28,507.12	31,140.38	31,140.38
57-4424-130-000	Employee Benefits	16,254.00	18,242.01	21,739.72	21,739.72
57-4424-220-000	Public Notices	400.00	0.00	0.00	.00
57-4424-230-000	Collections	500.00	0.00	0.00	.00
57-4424-235-000	Refund of Overpayment	10,000.00	295.30	10,000.00	10,000.00
57-4424-240-000	Office Supplies & Expenses	500.00	0.00	500.00	500.00
57-4424-250-000	Equipment Supplies & Maintenan	22,000.00	2,842.57	35,269.90	35,269.90
57-4424-480-000	Postage	4,500.00	4,500.00	7,000.00	7,000.00
57-4424-620-000	Misc Services (Hauling)	332,000.00	272,174.41	396,000.00	396,000.00
57-4424-621-000	Misc Services (Tipping Fee)	332,000.00	278,995.70	396,000.00	396,000.00
57-4424-740-000	Equipment	254,054.00	199,232.70	74,000.00	74,000.00
Total Garbage:		1,003,496.00	804,789.81	971,650.00	971,650.00
Garbage Enterprise Fund Revenue Total:		712,936.00	582,206.97	971,650.00	971,650.00
Garbage Enterprise Fund Expenditure Total:		1,003,496.00	804,789.81	971,650.00	971,650.00
Total Garbage Enterprise Fund:		0.00	387,063.53	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Municipal Building Authority					
61-2951-000-000	Fund Balance	0.00	15,895.19	0.00	.00
61-3780-000-000	Lease Revenue	16,100.00	16,502.43	15,725.00	15,725.00
Total :		16,100.00	16,502.43	15,725.00	15,725.00
61-4700-810-000	Bond Principal	15,000.00	15,000.00	15,000.00	15,000.00
61-4700-820-000	Bond Interest	1,100.00	1,100.02	725.00	725.00
Total :		16,100.00	16,100.02	15,725.00	15,725.00
Municipal Building Authority Revenue Total:		16,100.00	16,502.43	15,725.00	15,725.00
Municipal Building Authority Expenditure Total:		16,100.00	16,100.02	15,725.00	15,725.00
Total Municipal Building Authority:		0.00	16,297.60	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Opioid Fund					
62-2951-000-000	Opioid Fund Balance	100,000.00	0.00	0.00	.00
62-3010-000-000	Opioid Fund Allotment	4,000.00	14,601.53	40,000.00	40,000.00
Total :		4,000.00	14,601.53	40,000.00	40,000.00
62-3895-000-000	Transfer from other fund	117,036.69	117,036.69	0.00	.00
Total :		117,036.69	117,036.69	0.00	.00
62-4400-340-000	Project Expenses	104,000.00	0.00	40,000.00	40,000.00
Total :		104,000.00	0.00	40,000.00	40,000.00
Opioid Fund Revenue Total:		121,036.69	131,638.22	40,000.00	40,000.00
Opioid Fund Expenditure Total:		104,000.00	0.00	40,000.00	40,000.00
Total Opioid Fund:		117,036.69	131,638.22	0.00	.00

Account Number	Account Title	2025-25 Cur Year Budget	12/25 Cur YTD Actual	2026-26 Requested Budget	2026-26 Recommended Budget
Payroll Fund					
76-4900-310-000	Miscellaneous Expenses	0.00	4,455.85	0.00	.00
Total :		0.00	4,455.85	0.00	.00
Payroll Fund Expenditure Total:		0.00	4,455.85	0.00	.00
Total Payroll Fund:		0.00	-4,455.85	0.00	.00
Grand Totals:		88,154.00	10,717,457.38	50,000.00	50,000.00

Report Criteria:
Includes only accounts with balances or activity
Includes pending amounts
Includes grand totals

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Report Criteria:
Includes only accounts with balances or activity
Includes report only transactions
Includes grand totals

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
General Fund						
10-2640-000-000	Deferred Airport Infrastructur	.00	.00	.28-	.28-	0.00%
10-2645-000-000	Deferred Inflows - Leases	.00	.00	387,521.00	387,521.00	0.00%
10-2951-000-000	Fund Balance - Unappropriated	204,031.00	1,246,609.77	7,291,837.33	6,045,227.56	584.93%
10-2965-000-000	Fund Balance - Liquor	.00	20,000.00	68,780.60	48,780.60	343.90%
10-2970-000-000	Fund Balance - Maddies Fund	.00	.00	9,503.00	9,503.00	0.00%
10-2971-000-000	Fund Balance - Hidden Hollow	.00	.00	16,662.00	16,662.00	0.00%
10-2972-000-000	Restricted Fund - Survey Grant	.00	42,345.00	1,145.00	41,200.00-	2.70%
Taxes						
10-3110-000-000	General Prop Taxes - Current	3,973,457.00	4,412,908.00	456,915.13	3,955,992.87-	10.35%
10-3120-000-000	Prior Years Taxes - Delinquent	125,000.00	126,400.00	168,872.65	42,472.65	133.60%
10-3130-000-000	General Sales and Use Taxes	2,066,312.57	2,066,312.57	1,800,160.46	266,152.11-	87.12%
10-3140-000-000	Property Tax Collection-A&C	697,837.36	769,971.36	183,809.68	586,161.68-	23.87%
10-3140-100-000	Fee In Leiu	362,000.00	362,000.00	418,822.27	56,822.27	115.70%
10-3161-000-000	1/4% Sales Tax	805,309.05	805,309.05	714,733.65	90,575.40-	88.75%
10-3162-000-000	Fuel Tax Refund	17,000.00	17,000.00	11,495.90	5,504.10-	67.62%
10-3190-000-000	Penalties & Int on Del Taxes	47,254.28	47,254.28	55,584.41	8,330.13	117.63%
Total Taxes:		8,094,170.26	8,607,155.26	3,810,394.15	4,796,761.11-	44.27%
Licenses and Permits						
10-3214-000-000	Business Licenses	7,000.00	7,000.00	9,730.00	2,730.00	139.00%
10-3214-100-000	ZONING REVIEW/CUP FEES	15,987.00	15,987.00	63,013.72	47,026.72	394.16%
10-3219-000-000	Building Inspector Fees	2,179.00	2,179.00	1,510.91	668.09-	69.34%
10-3221-000-000	Building Permits	2,769,490.00	2,769,490.00	1,473,435.13	1,296,054.87-	53.20%
10-3222-000-000	Marriage License	660.00	660.00	780.00	120.00	118.18%
10-3225-100-000	DOG ADOPTION FEES	500.00	500.00	75.00	425.00-	15.00%
10-3225-200-000	Impound Fees	500.00	500.00	500.00	.00	100.00%
10-3225-500-000	County Dog Licenses Issued	2,000.00	2,000.00	1,565.00	435.00-	78.25%
10-3229-000-000	Planning Admin Application Fee	150,000.00	150,000.00	187,560.64	37,560.64	125.04%
Total Licenses and Permits:		2,948,316.00	2,948,316.00	1,738,170.40	1,210,145.60-	58.95%
Intergovernmental Revenue						
10-3320-000-000	Federal Shared Revenue (PILT)	71,890.00	71,890.00	51,343.00	20,547.00-	71.42%
10-3330-000-000	State Payments (Lost Creek)	15,000.00	15,000.00	.00	15,000.00-	0.00%
10-3330-200-000	Vehicle Tax Reimb	100,000.00	100,000.00	129,543.48	29,543.48	129.54%
10-3340-000-000	State Grants	133,000.00	158,747.00	96,065.29	62,681.71-	60.51%
10-3340-100-000	Forest Reserve (SRS)	15,841.00	15,841.00	.00	15,841.00-	0.00%
10-3340-250-000	Federal Grant (ARPA)	.00	16,750.00	16,750.00	.00	100.00%
10-3340-300-000	Court Cost Fees and Charges	17,748.00	17,748.00	16,269.64	1,478.36-	91.67%
10-3340-600-000	Reimbursement	6,085.00	6,085.00	688.75	5,396.25-	11.32%
10-3340-600-100	Insurance Reimbursement	.00	21,335.92	25,854.41	4,518.49	121.18%
10-3340-800-000	Jail Reimbursement	22,000.00	22,000.00	14,084.41	7,915.59-	64.02%
10-3350-000-000	Federal Grants	50,000.00	50,000.00	37,737.80	12,262.20-	75.48%
10-3358-000-000	State Liquor Fund Allotment	22,000.00	22,000.00	.00	22,000.00-	0.00%
10-3370-000-000	Survey Grant	42,345.00	42,345.00	28,230.00	14,115.00-	66.67%
10-3380-000-000	Shared Revenue From Local Unit	350,000.00	350,000.00	397,123.56	47,123.56	113.46%
10-3390-000-000	Morgan City RDA Contribution	.00	.00	15,379.45	15,379.45	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Total Intergovernmental Revenue:		845,909.00	909,741.92	829,069.79	80,672.13-	91.13%
Charges for Services						
10-3410-000-000	MEDICI Revenue	13,000.00	13,000.00	14,541.92	1,541.92	111.86%
10-3412-000-000	Recording of Legal Documents	175,777.00	175,777.00	137,386.00	38,391.00-	78.16%
10-3413-000-000	Election Fees	9,000.00	9,000.00	.00	9,000.00-	0.00%
10-3415-000-000	Assessor Fees	1,000.00	1,000.00	1,750.00	750.00	175.00%
10-3416-000-000	Auditor's Fees	500.00	500.00	852.00	352.00	170.40%
10-3417-000-000	Subdivision & Rezone App Fees	85,619.00	85,619.00	27,503.32	58,115.68-	32.12%
10-3417-100-000	Consulting Fees	244,341.00	244,341.00	360.50	243,980.50-	0.15%
10-3419-100-000	Public Land Corner Prsv Fund	1,200.00	1,200.00	1,396.00	196.00	116.33%
10-3421-000-000	Sheriff Services	35,000.00	81,800.00	71,998.26	9,801.74-	88.02%
10-3422-000-000	Ambulance Fees	300,000.00	300,000.00	250,464.94	49,535.06-	83.49%
10-3423-000-000	Finger Printing	120.00	120.00	460.00	340.00	383.33%
10-3444-100-000	Fire Dept Charge for Services	20,000.00	20,000.00	13,550.00	6,450.00-	67.75%
10-3450-000-000	WPR Road & Fire Reimbursement	.00	1,082,062.00	461,020.68	621,041.32-	42.61%
Total Charges for Services:		885,557.00	2,014,419.00	981,283.62	1,033,135.38-	48.71%
Fines and Forfeitures						
10-3510-000-000	Justice Court Fines	200,000.00	200,000.00	225,158.08	25,158.08	112.58%
10-3513-000-000	District Court Fines	2,500.00	2,500.00	2,781.73	281.73	111.27%
Total Fines and Forfeitures:		202,500.00	202,500.00	227,939.81	25,439.81	112.56%
Miscellaneous Revenue						
10-3610-000-000	Interest Earnings	410,053.00	410,053.00	438,054.10	28,001.10	106.83%
10-3620-000-000	Rents & Concessions Courthouse	2,500.00	2,500.00	2,919.95	419.95	116.80%
10-3627-000-000	Rents Concessions Senior Cntr	.00	.00	600.00	600.00	0.00%
10-3643-000-000	Search & Rescue Rental	2,000.00	2,000.00	5,050.95	3,050.95	252.55%
10-3690-000-000	Sundry Revenue	100,000.00	104,698.00	34,570.51	70,127.49-	33.02%
Total Miscellaneous Revenue:		514,553.00	519,251.00	481,195.51	38,055.49-	92.67%
County Commission						
10-4111-110-000	Permanent Employees	162,180.00	162,180.00	137,218.74	24,961.26-	84.61%
10-4111-130-000	Employee Benefits	22,928.00	22,928.00	19,227.76	3,700.24-	83.86%
10-4111-220-000	Public Notices	1,000.00	1,000.00	303.12	696.88-	30.31%
10-4111-230-000	Travel & Training	20,000.00	20,000.00	11,811.17	8,188.83-	59.06%
10-4111-240-000	Office Supplies & Expenses	2,000.00	2,000.00	1,850.99	149.01-	92.55%
10-4111-250-000	Equipment Supplies & Maint	1,000.00	1,000.00	890.00	110.00-	89.00%
10-4111-250-900	Capital Outlay	.00	.00	.00	.00	0.00%
Total County Commission:		209,108.00	209,108.00	171,301.78	37,806.22-	81.92%
Justice Of The Peace						
10-4122-110-000	Permanent Employees	36,756.00	36,756.00	30,709.20	6,046.80-	83.55%
10-4122-130-000	Employee Benefits	10,401.00	10,401.00	9,054.29	1,346.71-	87.05%
10-4122-230-000	Travel	2,500.00	2,500.00	259.41	2,240.59-	10.38%
10-4122-240-000	Office Supplies & Expenses	1,275.00	1,275.00	142.59	1,132.41-	11.18%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4122-250-000	Equipment Supplies & Maint	300.00	300.00	.00	300.00-	0.00%
10-4122-310-000	Professional & Technical	28,900.00	28,900.00	23,301.00	5,599.00-	80.63%
Total Justice Of The Peace:		80,132.00	80,132.00	63,466.49	16,665.51-	79.20%
Attorney For Indigent						
10-4129-310-000	Professional & Technical	54,000.00	54,000.00	44,000.00	10,000.00-	81.48%
10-4129-320-000	Indigent Capital Defense	7,589.00	7,589.00	.00	7,589.00-	0.00%
10-4129-330-000	Conflict Council	.00	.00	.00	.00	0.00%
10-4129-340-000	Indigent Appellate Attorney	20,000.00	20,000.00	8,441.09	11,558.91-	42.21%
Total Attorney For Indigent:		81,589.00	81,589.00	52,441.09	29,147.91-	64.27%
Clerk/Auditor						
10-4141-110-000	Permanent Employees	219,434.00	219,434.00	183,555.81	35,878.19-	83.65%
10-4141-130-000	Employee Benefits	83,560.00	83,560.00	67,679.84	15,880.16-	81.00%
10-4141-210-000	Books, Subscriptions & Members	400.00	800.00	470.10	329.90-	58.76%
10-4141-220-000	Public Notices	2,000.00	2,000.00	1,181.04	818.96-	59.05%
10-4141-230-000	Travel & Training	5,000.00	5,000.00	3,225.19	1,774.81-	64.50%
10-4141-240-000	Office Supplies & Expenses	2,200.00	2,200.00	1,387.73	812.27-	63.08%
10-4141-310-000	Professional & Technical	84,690.00	59,040.00	15,433.03	43,606.97-	26.14%
10-4141-480-000	Elections	30,000.00	55,250.00	38,704.70	16,545.30-	70.05%
10-4141-530-000	Business Licenses	5,300.00	5,300.00	385.54	4,914.46-	7.27%
10-4141-740-000	Equipment	2,800.00	2,800.00	.00	2,800.00-	0.00%
10-4141-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Clerk/Auditor:		435,384.00	435,384.00	312,022.98	123,361.02-	71.67%
Treasurer						
10-4143-110-000	Permanent Employees	197,901.00	197,901.00	145,663.48	52,237.52-	73.60%
10-4143-130-000	Employee Benefits	99,164.00	99,164.00	53,942.54	45,221.46-	54.40%
10-4143-210-000	Books, Subscriptions & Members	100.00	100.00	75.00	25.00-	75.00%
10-4143-220-000	Public Notices	500.00	500.00	.00	500.00-	0.00%
10-4143-230-000	Travel & Training	5,000.00	5,000.00	2,861.49	2,138.51-	57.23%
10-4143-240-000	Office Supplies & Expenses	1,500.00	1,500.00	608.65	891.35-	40.58%
10-4143-250-000	Equipment Supplies & Maint	3,500.00	3,500.00	2,511.93	988.07-	71.77%
10-4143-310-000	Professional & Technical	300.00	300.00	.00	300.00-	0.00%
10-4143-480-000	Special Dept Supplies	5,200.00	5,200.00	3,255.00	1,945.00-	62.60%
10-4143-740-000	Equipment	1,500.00	1,500.00	.00	1,500.00-	0.00%
10-4143-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Treasurer:		314,665.00	314,665.00	208,918.09	105,746.91-	66.39%
Recorder						
10-4144-110-000	Permanent Employees	358,171.00	360,332.95	307,044.01	53,288.94-	85.21%
10-4144-120-000	Temporary Employees	.00	5,000.00	1,256.52	3,743.48-	25.13%
10-4144-130-000	Employee Benefits	161,089.00	161,596.02	145,964.66	15,631.36-	90.33%
10-4144-210-000	Books, Subscriptions & Members	500.00	500.00	310.00	190.00-	62.00%
10-4144-230-000	Travel & Training	13,000.00	13,000.00	6,226.32	6,773.68-	47.89%
10-4144-240-000	Office Supplies & Expenses	2,500.00	2,500.00	2,171.48	328.52-	86.86%
10-4144-250-000	Equipment Supplies & Maint	6,300.00	9,030.50	8,121.36	909.14-	89.93%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4144-260-000	Historical Doc Preserv	4,500.00	11,769.50	1,686.15	10,083.35-	14.33%
10-4144-300-000	MEDICI RECORDING FEES	.00	1,400.00	.00	1,400.00-	0.00%
10-4144-310-000	Professional & Technical	.00	.00	.00	.00	0.00%
10-4144-320-000	Surveyor	10,000.00	15,413.45	15,413.45	.00	100.00%
10-4144-320-100	Surveyor Grant	.00	36,931.55	24,207.33	12,724.22-	65.55%
10-4144-480-000	Special Dept Supplies	6,000.00	6,000.00	4,096.48	1,903.52-	68.27%
10-4144-740-000	Equipment	.00	.00	.00	.00	0.00%
10-4144-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Recorder:		562,060.00	623,473.97	516,497.76	106,976.21-	82.84%
Attorney						
10-4145-110-000	Permanent Employees	353,643.00	353,643.00	295,112.33	58,530.67-	83.45%
10-4145-130-000	Employee Benefits	166,848.00	166,848.00	93,940.00	72,908.00-	56.30%
10-4145-200-000	Litigation	500.00	500.00	.00	500.00-	0.00%
10-4145-210-000	Books, Subscriptions & Members	5,500.00	5,500.00	5,345.99	154.01-	97.20%
10-4145-230-000	Travel & Training	8,000.00	8,000.00	4,328.82	3,671.18-	54.11%
10-4145-240-000	Office Supplies & Expenses	1,000.00	1,000.00	467.40	532.60-	46.74%
10-4145-250-000	Equipment Supplies & Maint	1,000.00	1,000.00	.00	1,000.00-	0.00%
10-4145-280-000	Telephone	.00	.00	.00	.00	0.00%
10-4145-310-000	Prof, Tech & Admin Cont Serv	.00	.00	.00	.00	0.00%
10-4145-340-000	Legal Assistant	.00	.00	.00	.00	0.00%
10-4145-370-000	Temp Legal	10,000.00	21,800.00	22,737.50	937.50	104.30%
10-4145-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Attorney:		546,491.00	558,291.00	421,932.04	136,358.96-	75.58%
Assessor						
10-4146-110-000	Permanent Employees	315,132.00	315,132.00	254,679.71	60,452.29-	80.82%
10-4146-130-000	Employee Benefits	107,261.00	107,261.00	100,329.04	6,931.96-	93.54%
10-4146-230-000	Travel & Training	6,000.00	6,000.00	4,798.16	1,201.84-	79.97%
10-4146-240-000	Office Supplies & Expenses	3,345.00	3,345.00	1,741.37	1,603.63-	52.06%
10-4146-250-000	Equipment Supplies & Maint	3,000.00	3,000.00	1,845.99	1,154.01-	61.53%
10-4146-310-000	Professional & Technical	43,000.00	48,000.00	33,689.68	14,310.32-	70.19%
10-4146-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Assessor:		477,738.00	482,738.00	397,083.95	85,654.05-	82.26%
Human Resources						
10-4148-110-000	Permanent Employees	89,345.00	89,345.00	75,584.53	13,760.47-	84.60%
10-4148-130-000	Employee Benefits	38,514.00	38,514.00	27,398.99	11,115.01-	71.14%
10-4148-210-000	Books, Subscriptions & Members	500.00	503.88	503.88	.00	100.00%
10-4148-230-000	Travel & Training	2,200.00	2,072.27	2,072.27	.00	100.00%
10-4148-240-000	Office Supplies and Expenses	1,360.00	858.78	758.78	100.00-	88.36%
10-4148-250-000	Equipment Supplies & Maint	500.00	500.00	315.00	185.00-	63.00%
10-4148-310-000	Professional & Technical	9,000.00	9,000.00	4,032.00	4,968.00-	44.80%
10-4148-320-000	Employee Appreciation	26,000.00	26,625.07	17,383.30	9,241.77-	65.29%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Total Human Resources:		167,419.00	167,419.00	128,048.75	39,370.25-	76.48%
IT Department						
10-4149-110-000	Permanent Employees	179,071.00	179,071.00	152,189.91	26,881.09-	84.99%
10-4149-130-000	Employee Benefits	89,987.00	89,987.00	75,354.67	14,632.33-	83.74%
10-4149-240-000	Office Supplies & Expenses	21,000.00	21,000.00	16,034.41	4,965.59-	76.35%
10-4149-280-000	Telephone	1,000.00	1,000.00	223.58	776.42-	22.36%
10-4149-310-000	Professional & Technical	164,234.00	169,660.96	155,183.47	14,477.49-	91.47%
10-4149-740-000	Equipment	14,000.00	14,000.00	12,799.29	1,200.71-	91.42%
10-4149-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total IT Department:		469,292.00	474,718.96	411,785.33	62,933.63-	86.74%
Non-Departmental						
10-4150-210-000	Books, Subscriptions & Members	85,210.00	85,210.00	60,755.98	24,454.02-	71.30%
10-4150-240-000	Office Supplies & Expenses	3,500.00	3,500.00	2,655.52	844.48-	75.87%
10-4150-250-000	Postage	12,000.00	12,000.00	9,885.29	2,114.71-	82.38%
10-4150-280-000	Telephone	16,000.00	16,000.00	16,000.00	.00	100.00%
10-4150-310-000	Professional & Technical	260,000.00	51,875.60	5,875.60	46,000.00-	11.33%
10-4150-310-100	Audit/Consulting	.00	90,000.00	79,353.35	10,646.65-	88.17%
10-4150-310-200	Legislative Consulting	.00	120,000.00	110,000.00	10,000.00-	91.67%
10-4150-340-000	Serv Not Otherwise Classified	747,229.31	530,680.71	83,067.74	447,612.97-	15.65%
10-4150-510-000	Insurance	173,000.00	213,000.00	192,890.08	20,109.92-	90.56%
10-4150-520-000	Wage & Benefit Adjustments	50,000.00	21,347.00	9,989.81	11,357.19-	46.80%
10-4150-610-000	Donations	2,500.00	2,500.00	2,500.00	.00	100.00%
10-4150-675-000	County ARPA	.00	439,405.19	168,319.49	271,085.70-	38.31%
10-4150-740-000	Equipment	5,000.00	5,000.00	4,695.32	304.68-	93.91%
Total Non-Departmental:		1,354,439.31	1,590,518.50	745,988.18	844,530.32-	46.90%
Courthouse Bldg & Grounds						
10-4161-110-000	Permanent Employees	93,844.00	93,844.00	81,707.07	12,136.93-	87.07%
10-4161-130-000	Employee Benefits	64,520.00	64,520.00	55,185.35	9,334.65-	85.53%
10-4161-250-000	Equipment Supplies & Maint	52,000.00	52,000.00	50,017.66	1,982.34-	96.19%
10-4161-270-000	Utilities	72,000.00	74,000.00	49,177.82	24,822.18-	66.46%
10-4161-750-000	Equipment	.00	.00	.00	.00	0.00%
10-4161-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Courthouse Bldg & Grounds:		282,364.00	284,364.00	236,087.90	48,276.10-	83.02%
Planning & Development						
10-4180-110-000	Permanent Employees	513,328.00	513,328.00	424,822.69	88,505.31-	82.76%
10-4180-120-000	Planning Commission	20,000.00	20,000.00	9,329.64	10,670.36-	46.65%
10-4180-130-000	Employee Benefits	264,460.00	264,460.00	193,247.37	71,212.63-	73.07%
10-4180-210-000	Books, Subscriptions & Members	17,000.00	17,800.00	17,210.31	589.69-	96.69%
10-4180-220-000	Public Notices	4,500.00	3,000.00	2,059.97	940.03-	68.67%
10-4180-230-000	Travel & Training	8,000.00	9,500.00	7,996.57	1,503.43-	84.17%
10-4180-240-000	Office Supplies & Expenses	4,500.00	4,500.00	3,021.58	1,478.42-	67.15%
10-4180-280-000	Telephone	3,800.00	6,300.00	3,993.68	2,306.32-	63.39%
10-4180-310-000	Geologist Serv Prof & Tech	25,000.00	25,000.00	27,502.55	2,502.55	110.01%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4180-310-100	Engineering Services	175,000.00	172,500.00	113,287.00	59,213.00-	65.67%
10-4180-310-200	Building Inspector Services	90,000.00	90,000.00	94,931.56	4,931.56	105.48%
10-4180-310-300	Ordinance Revision Services	1,500.00	1,500.00	.00	1,500.00-	0.00%
10-4180-310-400	Surveyor Serv Prof & Tech	65,000.00	65,000.00	68,282.03	3,282.03	105.05%
10-4180-311-000	General Plan	200,000.00	200,000.00	27,890.22	172,109.78-	13.95%
10-4180-740-000	Equipment	7,500.00	6,700.00	5,299.30	1,400.70-	79.09%
10-4180-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Planning & Development:		1,399,588.00	1,399,588.00	998,874.47	400,713.53-	71.37%
GIS						
10-4190-250-000	Equipment Supplies & Maint	23,245.00	23,245.00	16,999.96	6,245.04-	73.13%
10-4190-312-000	Professional & Technical	36,000.00	36,000.00	.00	36,000.00-	0.00%
Total GIS:		59,245.00	59,245.00	16,999.96	42,245.04-	28.69%
Sheriff						
10-4211-110-000	Permanent Employees	1,407,142.00	1,589,596.68	1,383,072.99	206,523.69-	87.01%
10-4211-120-000	Temporary Employees	60,000.00	60,000.00	.00	60,000.00-	0.00%
10-4211-130-000	Employee Benefits	787,029.00	874,603.98	699,920.75	174,683.23-	80.03%
10-4211-130-100	Quarter Master	25,000.00	25,000.00	13,062.39	11,937.61-	52.25%
10-4211-220-000	Public Notices	100.00	100.00	.00	100.00-	0.00%
10-4211-230-000	Travel & Training	25,000.00	25,000.00	16,099.23	8,900.77-	64.40%
10-4211-240-000	Office Supplies & Expenses	11,871.00	11,871.00	4,884.22	6,986.78-	41.14%
10-4211-250-000	Equipment Supplies & Maint	67,166.95	85,211.95	65,081.77	20,130.18-	76.38%
10-4211-280-000	Telephone	16,500.00	16,500.00	15,186.22	1,313.78-	92.04%
10-4211-310-000	Professional & Technical	32,000.00	32,000.00	26,024.99	5,975.01-	81.33%
10-4211-450-000	Sheriffs Services	7,000.00	7,000.00	6,224.08	775.92-	88.92%
10-4211-800-000	Search and Rescue	5,000.00	5,000.00	4,768.74	231.26-	95.37%
10-4211-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Sheriff:		2,443,808.95	2,731,883.61	2,234,325.38	497,558.23-	81.79%
Records Clerk						
10-4212-110-000	Permanent Employees	141,806.00	141,806.00	120,795.05	21,010.95-	85.18%
10-4212-130-000	Employee Benefits	72,168.00	72,168.00	58,716.60	13,451.40-	81.36%
10-4212-230-000	Travel & Training	2,000.00	2,000.00	1,293.66	706.34-	64.68%
Total Records Clerk:		215,974.00	215,974.00	180,805.31	35,168.69-	83.72%
Jail						
10-4213-310-000	Professional & Technical	320,000.00	320,000.00	58,803.84	261,196.16-	18.38%
Total Jail:		320,000.00	320,000.00	58,803.84	261,196.16-	18.38%
Animal Control						
10-4214-110-000	Permanent Employees	41,668.00	41,668.00	31,230.90	10,437.10-	74.95%
10-4214-130-000	Benefits	17,846.00	17,846.00	13,038.88	4,807.12-	73.06%
10-4214-220-000	Public Notices	1,000.00	1,000.00	.00	1,000.00-	0.00%
10-4214-230-000	Travel & Training	1,000.00	1,000.00	807.24	192.76-	80.72%
10-4214-250-000	Equipment Supplies & Maint	3,500.00	3,500.00	2,006.70	1,493.30-	57.33%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4214-260-000	Building & Grounds/Supplies &	24,000.00	24,000.00	25,600.00	1,600.00	106.67%
10-4214-310-000	Professional & Technical	200.00	200.00	.00	200.00-	0.00%
Total Animal Control:		89,214.00	89,214.00	72,683.72	16,530.28-	81.47%
Dispatch Services						
10-4216-310-100	Weber Dispatch Contract	312,000.00	312,000.00	303,925.56	8,074.44-	97.41%
Total Dispatch Services:		312,000.00	312,000.00	303,925.56	8,074.44-	97.41%
Liquor Law Enforcement						
10-4218-120-000	Temporary Employees	1,300.00	1,300.00	200.00	1,100.00-	15.38%
10-4218-130-000	Employee Benefits	212.00	212.00	14.91	197.09-	7.03%
10-4218-250-000	Equipment Supplies & Maint	5,000.00	25,000.00	24,340.26	659.74-	97.36%
10-4218-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Liquor Law Enforcement:		6,512.00	26,512.00	24,555.17	1,956.83-	92.62%
County Fire Dept						
10-4221-110-000	Permanent Employees	89,148.00	93,148.00	41,758.78	51,389.22-	44.83%
10-4221-120-000	Temporary Employees	66,045.00	66,045.00	64,194.00	1,851.00-	97.20%
10-4221-120-100	Swift Water Rescue	14,000.00	14,000.00	11,913.79	2,086.21-	85.10%
10-4221-130-000	Employee Benefits	11,872.00	11,872.00	8,149.76	3,722.24-	68.65%
10-4221-230-000	Travel & Training	6,000.00	6,000.00	5,175.95	824.05-	86.27%
10-4221-240-000	Office Supplies & Expenses	1,500.00	1,500.00	1,452.89	47.11-	96.86%
10-4221-250-000	Equipment Supplies & Maint	10,000.00	68,000.00	48,228.86	19,771.14-	70.92%
10-4221-260-000	Building & Grounds/Supplies &	6,000.00	71,500.00	29,215.66	42,284.34-	40.86%
10-4221-280-000	Telephone	1,000.00	1,200.00	714.98	485.02-	59.58%
10-4221-740-000	Equipment	40,000.00	114,200.00	43,400.02	70,799.98-	38.00%
10-4221-740-300	Turnout Rotation	20,000.00	75,500.00	7,037.20	68,462.80-	9.32%
10-4221-760-000	Grant Expenditures	.00	.00	.00	.00	0.00%
10-4221-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total County Fire Dept:		265,565.00	522,965.00	261,241.89	261,723.11-	49.95%
Wildland Fire						
10-4222-220-000	Public Notices/Prevention	500.00	500.00	327.09	172.91-	65.42%
10-4222-230-000	Travel/Training	2,000.00	1,901.12	1,901.12	.00	100.00%
10-4222-250-000	Equipment Supplies & Maint	7,000.00	7,098.88	5,576.05	1,522.83-	78.55%
10-4222-290-000	Fire Tools	3,000.00	.00	.00	.00	0.00%
10-4222-310-000	Warden/Assistant Warden Salary	61,000.00	64,000.00	62,861.39	1,138.61-	98.22%
10-4222-390-000	Wildfire Suppression Serv/Sup	.00	.00	.00	.00	0.00%
10-4222-490-000	Wildfire Mitigation	10,000.00	8,042.17	8,042.17	.00	100.00%
10-4222-500-000	Wildfire Preparedness	30,000.00	31,957.83	24,188.41	7,769.42-	75.69%
10-4222-510-000	PPE/Uniform	4,500.00	27,000.00	16,987.98	10,012.02-	62.92%
10-4222-900-000	Captial Outlay	.00	.00	.00	.00	0.00%
Total Wildland Fire:		118,000.00	140,500.00	119,884.21	20,615.79-	85.33%
Animal Control						
10-4253-110-000	Permanent Employees	.00	.00	.00	.00	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4253-130-000	Benefits	.00	.00	.00	.00	0.00%
10-4253-250-000	Equipment Supplies & Maint	.00	.00	.00	.00	0.00%
Total Animal Control:		.00	.00	.00	.00	0.00%
Emergency Management						
10-4255-110-000	Permanent Employees	93,000.00	93,000.00	52,303.55	40,696.45-	56.24%
10-4255-120-000	Temporary Employees	.00	.00	.00	.00	0.00%
10-4255-130-000	Employee Benefits	63,000.00	63,000.00	34,272.82	28,727.18-	54.40%
10-4255-230-000	Travel	2,500.00	2,500.00	1,079.84	1,420.16-	43.19%
10-4255-280-000	Telephone	.00	.00	72.00	72.00	0.00%
10-4255-610-000	Supplies	3,000.00	3,000.00	2,517.90	482.10-	83.93%
10-4255-760-000	Grant Expenditures	62,500.00	62,500.00	54,231.96	8,268.04-	86.77%
10-4255-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Emergency Management:		224,000.00	224,000.00	144,478.07	79,521.93-	64.50%
Ambulance						
10-4260-110-000	Permanent Employees	130,486.00	165,986.00	126,590.74	39,395.26-	76.27%
10-4260-120-000	Temporary Employees	260,285.00	264,285.00	187,673.24	76,611.76-	71.01%
10-4260-120-100	Temporary Employees (Grant)	261,040.00	521,952.00	247,630.67	274,321.33-	47.44%
10-4260-130-000	Employee Benefits	109,932.00	109,932.00	82,630.81	27,301.19-	75.17%
10-4260-230-000	Travel	4,500.00	7,500.00	4,149.76	3,350.24-	55.33%
10-4260-240-000	Office Supplies & Expenses	3,500.00	7,500.00	5,378.95	2,121.05-	71.72%
10-4260-250-000	Equipment Supplies & Maint	10,000.00	27,379.25	21,584.27	5,794.98-	78.83%
10-4260-270-000	Utilities	14,300.00	14,300.00	9,856.11	4,443.89-	68.92%
10-4260-280-000	Telephone	3,000.00	3,200.00	1,584.00	1,616.00-	49.50%
10-4260-305-000	Prof & Tech	93,380.00	108,380.00	47,296.12	61,083.88-	43.64%
10-4260-310-000	Billing Services	15,000.00	8,000.00	500.00	7,500.00-	6.25%
10-4260-311-000	EMT Training	14,000.00	13,000.00	10,452.15	2,547.85-	80.40%
10-4260-340-000	Uniforms	8,000.00	12,500.00	4,665.04	7,834.96-	37.32%
10-4260-450-000	Special Public Safety Supplies	25,000.00	37,500.00	31,592.20	5,907.80-	84.25%
10-4260-740-000	Equipment-Medical	92,304.00	228,426.75	188,203.36	40,223.39-	82.39%
10-4260-900-000	Capital Outlays	.00	.00	.00	.00	0.00%
Total Ambulance:		1,044,727.00	1,529,841.00	969,787.42	560,053.58-	63.39%
Public Works/Engineering						
10-4411-110-000	Permanent Employees	423,112.00	423,112.00	364,674.46	58,437.54-	86.19%
10-4411-110-100	Employee Overtime	.00	14,778.00	.00	14,778.00-	0.00%
10-4411-130-000	Employee Benefits	198,297.00	198,297.00	166,875.93	31,421.07-	84.15%
10-4411-230-000	Travel & Training	4,000.00	4,000.00	2,109.38	1,890.62-	52.73%
10-4411-240-000	Office Supplies & Expenses	1,000.00	1,000.00	223.40	776.60-	22.34%
10-4411-250-000	Equipment Supplies & Maint	28,000.00	28,000.00	27,053.05	946.95-	96.62%
10-4411-270-000	Utilities	20,000.00	20,000.00	14,806.64	5,193.36-	74.03%
10-4411-280-000	Telephone	.00	.00	.00	.00	0.00%
10-4411-620-000	Engineering Services	6,000.00	6,000.00	3,715.50	2,284.50-	61.93%
10-4411-740-000	Equipment	12,000.00	16,698.00	14,560.00	2,138.00-	87.20%
10-4411-750-000	Chemicals/Mower	10,000.00	10,000.00	9,070.86	929.14-	90.71%
10-4411-900-000	Capital Outlay	.00	.00	.00	.00	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Total Public Works/Engineering:		702,409.00	721,885.00	603,089.22	118,795.78-	83.54%
Fleet Management						
10-4460-250-000	Sheriff	190,000.00	228,335.92	145,951.92	82,384.00-	63.92%
10-4460-250-100	Public Works	160,500.00	160,500.00	125,774.90	34,725.10-	78.36%
10-4460-250-150	Sheriff Vehicle Lease	122,000.00	302,572.00	204,137.11	98,434.89-	67.47%
10-4460-250-200	Community Development	3,000.00	3,000.00	2,586.02	413.98-	86.20%
10-4460-250-300	Assessor	3,000.00	3,000.00	5,115.73	2,115.73	170.52%
10-4460-250-400	Fire	20,500.00	50,478.30	33,654.07	16,824.23-	66.67%
10-4460-250-450	Fire Department Leases	201,715.00	201,715.00	198,822.16	2,892.84-	98.57%
10-4460-250-500	Ambulance	10,000.00	19,000.00	16,881.09	2,118.91-	88.85%
10-4460-250-550	Ambulance Vehicle Lease	2,954.00	352,954.00	.00	352,954.00-	0.00%
10-4460-250-600	Wildland Fire	8,000.00	10,000.00	7,286.03	2,713.97-	72.86%
10-4460-250-700	Emergency Management	.00	.00	.00	.00	0.00%
10-4460-800-000	County Motor Pool	50,000.00	112,601.00	112,651.00	50.00	100.04%
10-4460-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Fleet Management:		771,669.00	1,444,156.22	852,860.03	591,296.19-	59.06%
Parks						
10-4520-110-000	Permanent Employees	62,831.00	62,831.00	39,356.17	23,474.83-	62.64%
10-4520-110-100	Employee Overtime	.00	8,875.00	.00	8,875.00-	0.00%
10-4520-130-000	Employee Benefits	4,807.00	4,807.00	3,014.58	1,792.42-	62.71%
10-4520-250-100	Parks Supplies	18,500.00	18,500.00	17,859.14	640.86-	96.54%
10-4520-260-200	Fairgrounds Supplies	20,000.00	20,000.00	18,390.54	1,609.46-	91.95%
10-4520-270-000	Utilities	800.00	400.00	.00	400.00-	0.00%
10-4520-270-100	Parks Utilities	10,000.00	10,000.00	7,361.80	2,638.20-	73.62%
10-4520-270-200	Fairgrounds Utilities	14,000.00	14,000.00	11,420.81	2,579.19-	81.58%
10-4520-340-100	Multi Use Fields	.00	.00	.00	.00	0.00%
10-4520-340-200	Fairgrounds Bdlg & Grounds	10,000.00	10,000.00	5,966.77	4,033.23-	59.67%
Total Parks:		140,938.00	149,413.00	103,369.81	46,043.19-	69.18%
Airport						
10-4550-110-000	Permanent Employee	.00	.00	.00	.00	0.00%
10-4550-130-000	Employee Benefits	.00	.00	.00	.00	0.00%
10-4550-310-000	Lease	.00	.00	.00	.00	0.00%
10-4550-480-000	Utility	.00	.00	.00	.00	0.00%
Total Airport:		.00	.00	.00	.00	0.00%
County Recreation						
10-4560-110-000	Permanent Employees	.00	.00	.00	.00	0.00%
10-4560-130-000	Employee Benefits	.00	.00	.00	.00	0.00%
Total County Recreation:		.00	.00	.00	.00	0.00%
TV Tower						
10-4570-250-000	Equipment Supplies & Maint	3,000.00	3,000.00	.00	3,000.00-	0.00%
10-4570-480-000	Utilities	2,300.00	2,300.00	400.10	1,899.90-	17.40%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4570-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total TV Tower:		5,300.00	5,300.00	400.10	4,899.90-	7.55%
Extension Service						
10-4610-110-000	Permanent Employees	143,670.00	145,503.00	110,523.39	34,979.61-	75.96%
10-4610-120-000	Temporary Employee	13,438.00	13,438.00	.00	13,438.00-	0.00%
10-4610-130-000	Employee Benefits	834.00	834.00	559.78	274.22-	67.12%
10-4610-210-000	Books, Subscriptions, & Member	535.00	535.00	260.91	274.09-	48.77%
10-4610-230-000	Travel & Training	3,000.00	3,000.00	1,844.79	1,155.21-	61.49%
10-4610-240-000	Office Supplies & Expenses	1,000.00	1,000.00	12.54	987.46-	1.25%
10-4610-250-000	Equipment Supplies & Maint	1,600.00	1,600.00	1,592.00	8.00-	99.50%
10-4610-650-000	4-H Operation Fund	3,500.00	3,500.00	3,308.23	191.77-	94.52%
10-4610-680-000	Horse Council	300.00	300.00	300.00	.00	100.00%
10-4610-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Extension Service:		167,877.00	169,710.00	118,401.64	51,308.36-	69.77%
Fair						
10-4620-120-000	Temporary Employee	17,136.00	17,136.00	15,367.58	1,768.42-	89.68%
10-4620-130-000	Employee Benefits	1,311.00	1,311.00	1,175.61	135.39-	89.67%
Total Fair:		18,447.00	18,447.00	16,543.19	1,903.81-	89.68%
Administrative Manager						
10-4640-110-000	Permanent Employees	148,000.00	148,000.00	127,662.25	20,337.75-	86.26%
10-4640-120-000	Temporary Employees	2,000.00	2,000.00	.00	2,000.00-	0.00%
10-4640-130-000	Employee Benefits	43,050.00	43,050.00	35,475.31	7,574.69-	82.40%
10-4640-210-000	Books, Subscriptions & Members	500.00	500.00	250.00	250.00-	50.00%
10-4640-230-000	Travel & Training	2,500.00	2,500.00	1,256.80	1,243.20-	50.27%
10-4640-240-000	Office Supplies & Expenses	2,000.00	2,000.00	1,811.00	189.00-	90.55%
10-4640-250-000	Equipment Supplies & Maint	2,000.00	2,000.00	1,120.01	879.99-	56.00%
10-4640-740-000	Equipment	.00	.00	.00	.00	0.00%
Total Administrative Manager:		200,050.00	200,050.00	167,575.37	32,474.63-	83.77%
Transfers						
10-4810-615-000	Transfers Out	204,031.00	527,304.38	401,267.69	126,036.69-	76.10%
Total Transfers:		204,031.00	527,304.38	401,267.69	126,036.69-	76.10%
General Fund Revenue Total:		13,491,005.26	15,201,383.18	8,068,053.28	7,133,329.90-	53.07%
General Fund Expenditure Total:		13,690,036.26	16,110,389.64	11,315,446.39	4,794,943.25-	70.24%
Total General Fund:		5,000.00	399,948.31	4,528,055.54	4,128,107.23	1132.16%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
RAMP Tax						
16-2951-000-000	Fund Balance	.00	.00	40,511.43	40,511.43	0.00%
16-3150-000-000	RAMP Tax	225,000.00	225,000.00	215,804.03	9,195.97-	95.91%
Total :		225,000.00	225,000.00	215,804.03	9,195.97-	95.91%
16-4000-650-000	Transfer to Other Funds	200,000.00	200,000.00	200,000.00	.00	100.00%
Total :		200,000.00	200,000.00	200,000.00	.00	100.00%
16-4400-340-000	Project Expenses	25,000.00	25,000.00	.00	25,000.00-	0.00%
Total :		25,000.00	25,000.00	.00	25,000.00-	0.00%
RAMP Tax Revenue Total:		225,000.00	225,000.00	215,804.03	9,195.97-	95.91%
RAMP Tax Expenditure Total:		225,000.00	225,000.00	200,000.00	25,000.00-	88.89%
Total RAMP Tax:		.00	.00	56,315.46	56,315.46	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Additional Transit Tax-Local						
17-2951-000-000	Fund Balance	.00	83,461.00	312,882.13	229,421.13	374.88%
17-3150-000-000	Additional Transit Tax-Local	166,539.00	166,539.00	151,968.52	14,570.48-	91.25%
Total :		166,539.00	166,539.00	151,968.52	14,570.48-	91.25%
17-4400-340-000	Project Expenses	166,539.00	250,000.00	250,000.00	.00	100.00%
Total :		166,539.00	250,000.00	250,000.00	.00	100.00%
Additional Transit Tax-Local Revenue Total:		166,539.00	166,539.00	151,968.52	14,570.48-	91.25%
Additional Transit Tax-Local Expenditure Total:		166,539.00	250,000.00	250,000.00	.00	100.00%
Total Additional Transit Tax-Local:		.00	.00	214,850.65	214,850.65	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Additional Transit Tax-County						
18-2951-000-000	Fund Balance	.00	454,135.00	615,608.22	161,473.22	135.56%
Revenue						
18-3150-000-000	Additional Transit Tax-County	342,363.00	342,363.00	322,856.15	19,506.85-	94.30%
Total Revenue:		342,363.00	342,363.00	322,856.15	19,506.85-	94.30%
Expenditure						
18-4400-340-000	Project Expenses	342,363.00	796,498.00	652,974.61	143,523.39-	81.98%
Total Expenditure:		342,363.00	796,498.00	652,974.61	143,523.39-	81.98%
Additional Transit Tax-County Revenue Total:		342,363.00	342,363.00	322,856.15	19,506.85-	94.30%
Additional Transit Tax-County Expenditure Total:		342,363.00	796,498.00	652,974.61	143,523.39-	81.98%
Total Additional Transit Tax-County:		.00	.00	285,489.76	285,489.76	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
County Mass Transit Tax						
19-2951-000-000	Fund Balance	.00	.00	874,350.54	874,350.54	0.00%
Revenue						
19-3150-000-000	County Mass Transit Tax	507,876.00	507,876.00	538,362.67	30,486.67	106.00%
Total Revenue:		507,876.00	507,876.00	538,362.67	30,486.67	106.00%
Expenditure						
19-4400-340-000	Project Expenses	507,876.00	507,876.00	506,529.96	1,346.04-	99.73%
Total Expenditure:		507,876.00	507,876.00	506,529.96	1,346.04-	99.73%
County Mass Transit Tax Revenue Total:		507,876.00	507,876.00	538,362.67	30,486.67	106.00%
County Mass Transit Tax Expenditure Total:		507,876.00	507,876.00	506,529.96	1,346.04-	99.73%
Total County Mass Transit Tax:		.00	.00	906,183.25	906,183.25	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Road Fund						
20-2951-000-000	Class "B" Reserve	.00	60,000.00	200,000.00	140,000.00	333.33%
Revenue						
20-3010-000-000	Class "B" Road Fund Allotment	855,000.00	855,000.00	858,516.56	3,516.56	100.41%
Total Revenue:		855,000.00	855,000.00	858,516.56	3,516.56	100.41%
Expenditure						
20-4400-300-000	Highway Projects	634,000.00	694,000.00	518,320.42	175,679.58-	74.69%
20-4400-310-000	Salt	55,000.00	45,000.00	10,808.64	34,191.36-	24.02%
20-4400-320-000	Pot Hole Repair	18,000.00	18,000.00	14,569.68	3,430.32-	80.94%
20-4400-330-000	Signs	4,000.00	4,000.00	3,410.94	589.06-	85.27%
20-4400-340-000	Fuel	70,000.00	60,000.00	35,771.34	24,228.66-	59.62%
20-4400-350-000	Equipment Supplies Maint	26,250.00	46,250.00	38,778.77	7,471.23-	83.85%
20-4400-360-000	Engineering	5,000.00	5,000.00	4,485.25	514.75-	89.71%
20-4400-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Expenditure:		812,250.00	872,250.00	626,145.04	246,104.96-	71.79%
Road Fund Revenue Total:		855,000.00	855,000.00	858,516.56	3,516.56	100.41%
Road Fund Expenditure Total:		812,250.00	872,250.00	626,145.04	246,104.96-	71.79%
Total Road Fund:		42,750.00	42,750.00	432,371.52	389,621.52	1011.40%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Flood Disaster Fund						
21-2951-000-000	Fund Balance	.00	.00	127,202.03	127,202.03	0.00%
Taxes						
21-3110-000-000	General Property Taxes	27,096.00	29,054.00	3,094.58	25,959.42-	10.65%
21-3120-000-000	Prior Years Taxes - Delinquent	1,000.00	1,000.00	1,167.88	167.88	116.79%
Total Taxes:		28,096.00	30,054.00	4,262.46	25,791.54-	14.18%
Intergovernmental Revenue						
21-3310-000-000	Federal Grants	.00	250,000.00	252,000.00	2,000.00	100.80%
21-3330-100-000	Fee In Leiu	2,500.00	2,500.00	2,854.37	354.37	114.17%
Total Intergovernmental Revenue:		2,500.00	252,500.00	254,854.37	2,354.37	100.93%
Project Expenses						
21-4400-340-000	Project Expenses	30,596.00	280,596.00	295,608.43	15,012.43	105.35%
Total Project Expenses:		30,596.00	280,596.00	295,608.43	15,012.43	105.35%
Flood Disaster Fund Revenue Total:		30,596.00	282,554.00	259,116.83	23,437.17-	91.71%
Flood Disaster Fund Expenditure Total:		30,596.00	280,596.00	295,608.43	15,012.43	105.35%
Total Flood Disaster Fund:		.00	1,958.00	90,710.43	88,752.43	4632.81%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Health Services						
25-2951-000-000	Fund Balance	.00	.00	153,214.08	153,214.08	0.00%
Taxes						
25-3110-000-000	General Prop Taxes	224,953.00	251,797.00	25,685.02	226,111.98-	10.20%
25-3120-000-000	Prior Years Taxes - Delinquent	4,800.00	4,800.00	9,634.52	4,834.52	200.72%
Total Taxes:		229,753.00	256,597.00	35,319.54	221,277.46-	13.76%
Intergovernmental Revenue						
25-3330-100-000	Fee In Leiu	25,000.00	25,000.00	23,691.08	1,308.92-	94.76%
Total Intergovernmental Revenue:		25,000.00	25,000.00	23,691.08	1,308.92-	94.76%
Contributions & Transfers						
25-3890-000-000	Transfer In	.00	80,200.00	80,200.00	.00	100.00%
Total Contributions & Transfers:		.00	80,200.00	80,200.00	.00	100.00%
Health Services						
25-4700-340-000	Health Service	254,753.00	334,953.00	258,806.73	76,146.27-	77.27%
Total Health Services:		254,753.00	334,953.00	258,806.73	76,146.27-	77.27%
Health Services Revenue Total:		254,753.00	361,797.00	139,210.62	222,586.38-	38.48%
Health Services Expenditure Total:		254,753.00	334,953.00	258,806.73	76,146.27-	77.27%
Total Health Services:		.00	26,844.00	33,617.97	6,773.97	125.23%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Special Rev - Mineral LSE						
26-2951-000-000	Fund Balance	.00	.00	30,623.14	30,623.14	0.00%
Intergovernmental Revenue						
26-3355-000-000	Mineral Lease Funds	3,500.00	3,500.00	3,065.04	434.96-	87.57%
Total Intergovernmental Revenue:		3,500.00	3,500.00	3,065.04	434.96-	87.57%
Parks & Recreation						
26-4510-250-000	Equipment Supplies & Maint	3,500.00	3,500.00	.00	3,500.00-	0.00%
Total Parks & Recreation:		3,500.00	3,500.00	.00	3,500.00-	0.00%
Special Rev - Mineral LSE Revenue Total:		3,500.00	3,500.00	3,065.04	434.96-	87.57%
Special Rev - Mineral LSE Expenditure Total:		3,500.00	3,500.00	.00	3,500.00-	0.00%
Total Special Rev - Mineral LSE:		.00	.00	33,688.18	33,688.18	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Special Revenue - Library						
27-2951-000-000	Fund Balance	.00	.00	459,460.40	459,460.40	0.00%
27-2955-000-000	Fund Balance - Visitor Center	.00	6,472.61	6,473.61	1.00	100.02%
Taxes						
27-3110-000-000	General Prop Taxes	308,369.00	342,186.00	35,278.21	306,907.79-	10.31%
27-3120-000-000	Prior Years Taxes - Delinquent	6,500.00	6,500.00	13,239.14	6,739.14	203.68%
Total Taxes:		314,869.00	348,686.00	48,517.35	300,168.65-	13.91%
Intergovernmental Revenue						
27-3330-100-000	Fee In Leiu	35,000.00	35,000.00	32,539.57	2,460.43-	92.97%
Total Intergovernmental Revenue:		35,000.00	35,000.00	32,539.57	2,460.43-	92.97%
Miscellaneous Revenue						
27-3619-000-000	CLEF Grant	4,000.00	4,514.00	4,514.00	.00	100.00%
27-3630-000-000	General Library Grants	.00	8,080.51	6,725.51	1,355.00-	83.23%
27-3640-000-000	Visitor Center Revenue	4,500.00	4,500.00	6,605.75	2,105.75	146.79%
27-3680-100-000	Donations & Contributions-HS	.00	.00	1,066.61	1,066.61	0.00%
27-3690-000-000	Sundry Revenue	2,000.00	2,000.00	1,405.71	594.29-	70.29%
Total Miscellaneous Revenue:		10,500.00	19,094.51	20,317.58	1,223.07	106.41%
Library						
27-4700-110-000	Permanent Employees	176,889.00	176,889.00	140,998.58	35,890.42-	79.71%
27-4700-130-000	Benefits	49,548.00	49,548.00	39,583.05	9,964.95-	79.89%
27-4700-210-000	Books, Subscriptions & Members	20,000.00	20,000.00	18,152.71	1,847.29-	90.76%
27-4700-230-000	Travel	1,000.00	1,000.00	542.77	457.23-	54.28%
27-4700-240-000	Office Supplies & Expenses	2,500.00	2,500.00	2,432.92	67.08-	97.32%
27-4700-250-000	Equipment Supplies & Maint	6,500.00	6,500.00	6,480.72	19.28-	99.70%
27-4700-280-000	Telephone	.00	.00	.00	.00	0.00%
27-4700-330-000	Programming	4,000.00	4,000.00	2,618.84	1,381.16-	65.47%
27-4700-340-000	Supplies	34,716.00	34,716.00	3,693.23	31,022.77-	10.64%
27-4700-340-200	CLEF Grant	4,000.00	4,514.00	4,514.00	.00	100.00%
27-4700-340-300	LSTA Grant	.00	.00	.00	.00	0.00%
27-4700-340-400	CDBG Grant	.00	.00	.00	.00	0.00%
27-4700-340-500	YALIT	.00	.00	.00	.00	0.00%
27-4700-340-600	ILL Grant	.00	1,355.00	284.88	1,070.12-	21.02%
27-4700-340-700	Thrive 125 Grant	.00	.00	.00	.00	0.00%
27-4700-340-900	Adult Diverse Book Enhancement	.00	.00	.00	.00	0.00%
27-4700-740-000	Equipment	.00	.00	.00	.00	0.00%
27-4700-750-000	Library Grants	.00	6,725.51	6,625.51	100.00-	98.51%
27-4700-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Library:		299,153.00	307,747.51	225,927.21	81,820.30-	73.41%
Historical Society						
27-4800-110-000	Permanent Employees	46,183.00	46,183.00	34,198.82	11,984.18-	74.05%
27-4800-130-000	Employee Benefits	3,533.00	3,533.00	2,616.20	916.80-	74.05%
27-4800-240-000	Office Supplies & Expenses	7,000.00	7,000.00	3,083.24	3,916.76-	44.05%
27-4800-480-000	Special Department Supplies	4,500.00	10,972.61	6,458.68	4,513.93-	58.86%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
27-4800-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Historical Society:		61,216.00	67,688.61	46,356.94	21,331.67-	68.49%
Special Revenue - Library Revenue Total:		360,369.00	402,780.51	101,374.50	301,406.01-	25.17%
Special Revenue - Library Expenditure Total:		360,369.00	375,436.12	272,284.15	103,151.97-	72.52%
Total Special Revenue - Library:		.00	33,817.00	295,024.36	261,207.36	872.41%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Impact Fee						
28-2951-100-000	Transportation Fund Balance	.00	.00	911,398.49	911,398.49	0.00%
28-2951-500-000	Regional Park Fund Balance	.00	.00	91,220.02	91,220.02	0.00%
28-2951-600-000	Community Park Fund Balance	.00	.00	204,845.98	204,845.98	0.00%
Impact Fee Revenue						
28-3410-000-000	Transportation Impact Fee	332,579.22	332,579.22	172,344.30	160,234.92-	51.82%
28-3450-000-000	Regional Park Impact Fee	110,013.00	110,013.00	61,324.25	48,688.75-	55.74%
28-3460-000-000	Community Park Impact Fee	133,161.50	133,161.50	61,626.01	71,535.49-	46.28%
Total Impact Fee Revenue:		575,753.72	575,753.72	295,294.56	280,459.16-	51.29%
Miscellaneous Expenses						
28-4400-305-000	Transportation	332,579.22	332,579.22	73,419.50	259,159.72-	22.08%
28-4400-309-000	Regional Park	110,013.00	110,013.00	1,811.36	108,201.64-	1.65%
28-4400-310-000	Community Park	133,161.50	133,161.50	72,827.49	60,334.01-	54.69%
Total Miscellaneous Expenses:		575,753.72	575,753.72	148,058.35	427,695.37-	25.72%
Impact Fee Revenue Total:		575,753.72	575,753.72	295,294.56	280,459.16-	51.29%
Impact Fee Expenditure Total:		575,753.72	575,753.72	148,058.35	427,695.37-	25.72%
Total Impact Fee:		.00	.00	1,354,700.70	1,354,700.70	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Park Fund						
Kent Smith Park						
29-3101-200-000	Revenue and Donations	.00	.00	3,380.26	3,380.26	0.00%
Total Kent Smith Park:		.00	.00	3,380.26	3,380.26	0.00%
Enterprise Park						
29-3301-200-000	Revenue and Donations	.00	.00	1,057.12	1,057.12	0.00%
Total Enterprise Park:		.00	.00	1,057.12	1,057.12	0.00%
Milton Park						
29-3401-200-000	Revenue and Donations	.00	.00	1,404.48	1,404.48	0.00%
Total Milton Park:		.00	.00	1,404.48	1,404.48	0.00%
Croydon Park						
29-3601-200-000	Revenue and Donations	.00	.00	937.44	937.44	0.00%
Total Croydon Park:		.00	.00	937.44	937.44	0.00%
Park Fund Revenue Total:		.00	.00	6,779.30	6,779.30	0.00%
Total Park Fund:		.00	.00	6,779.30	6,779.30	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Corridor Preservation Fund						
31-2951-000-000	Fund Balance	265,000.00-	265,000.00-	382,361.70	647,361.70	-144.29%
Intergovernmental Revenue						
31-3330-000-000	State Payments	135,000.00	135,000.00	147,260.00	12,260.00	109.08%
Total Intergovernmental Revenue:		135,000.00	135,000.00	147,260.00	12,260.00	109.08%
Corridor Preservation Exped						
31-4510-340-000	Corridor Preservation Projects	400,000.00	400,000.00	400,000.00	.00	100.00%
Total Corridor Preservation Exped:		400,000.00	400,000.00	400,000.00	.00	100.00%
Corridor Preservation Fund Revenue Total:		135,000.00	135,000.00	147,260.00	12,260.00	109.08%
Corridor Preservation Fund Expenditure Total:		400,000.00	400,000.00	400,000.00	.00	100.00%
Total Corridor Preservation Fund:		270,000.00-	270,000.00-	129,621.70	399,621.70	-48.01%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Recreation Fund						
32-2951-000-000	Fund Balance	.00	.00	455,478.80	455,478.80	0.00%
Intergovernmental Revenue						
32-3401-000-000	Fees - Softball, Baseball	25,000.00	29,000.00	23,753.00	5,247.00-	81.91%
32-3402-000-000	Fees - Basketball	40,000.00	40,000.00	27,292.00	12,708.00-	68.23%
32-3403-000-000	Fees - Soccer	20,000.00	20,000.00	36,253.00	16,253.00	181.27%
32-3404-000-000	Fees - Flag Football	20,000.00	20,000.00	21,181.00	1,181.00	105.91%
32-3405-000-000	Fees - Tackle Football	45,000.00	45,000.00	43,980.00	1,020.00-	97.73%
32-3406-000-000	Fees - Adult Sports	12,000.00	12,000.00	10,950.00	1,050.00-	91.25%
32-3407-000-000	Fees - Camps & Clinics	16,000.00	16,000.00	18,004.00	2,004.00	112.53%
Total Intergovernmental Revenue:		178,000.00	182,000.00	181,413.00	587.00-	99.68%
Miscellaneous Revenue						
32-3690-000-000	Sundry Revenue-Interlocal Pay	.00	.00	5,398.00	5,398.00	0.00%
Total Miscellaneous Revenue:		.00	.00	5,398.00	5,398.00	0.00%
Contributions & Transfers						
32-3840-000-000	Transfers	304,031.00	304,031.00	304,031.00	.00	100.00%
Total Contributions & Transfers:		304,031.00	304,031.00	304,031.00	.00	100.00%
Expenditures						
32-4510-110-000	Permanent Employees	196,822.00	196,822.00	144,872.69	51,949.31-	73.61%
32-4510-130-000	Employee Benefits	39,339.00	39,339.00	29,835.72	9,503.28-	75.84%
32-4510-230-000	Travel & Training	10,000.00	10,000.00	7,127.26	2,872.74-	71.27%
32-4510-240-000	Office Supplies & Expenses	1,500.00	1,500.00	548.59	951.41-	36.57%
32-4510-250-000	Equipment Supplies & Maint	5,000.00	7,000.00	6,990.23	9.77-	99.86%
32-4510-260-000	Building & Grounds/Supplies &	20,000.00	18,000.00	12,317.29	5,682.71-	68.43%
32-4510-310-000	Professional & Technical	5,000.00	5,000.00	751.88	4,248.12-	15.04%
32-4510-740-000	Equipment	5,000.00	5,000.00	4,988.10	11.90-	99.76%
32-4510-900-000	Captial Outlay	.00	.00	.00	.00	0.00%
Total Expenditures:		282,661.00	282,661.00	207,431.76	75,229.24-	73.39%
Baseball/Softball						
32-4511-120-000	Temporary Employees	5,000.00	5,000.00	5,696.16	696.16	113.92%
32-4511-130-000	Employee Benefits	300.00	300.00	435.79	135.79	145.26%
32-4511-250-000	Equipment Supplies & Maint	1,500.00	1,200.00	652.62	547.38-	54.39%
32-4511-310-000	Professional & Tech	1,500.00	1,500.00	640.00	860.00-	42.67%
32-4511-740-000	Equipment	11,000.00	14,200.00	13,580.57	619.43-	95.64%
Total Baseball/Softball:		19,300.00	22,200.00	21,005.14	1,194.86-	94.62%
Basketball						
32-4512-120-000	Temporary Employees	10,000.00	10,000.00	7,857.14	2,142.86-	78.57%
32-4512-130-000	Employee Benefits	610.00	610.00	604.86	5.14-	99.16%
32-4512-250-000	Equipment Supplies & Maint	1,000.00	1,000.00	.00	1,000.00-	0.00%
32-4512-310-000	Professional & Tech	7,500.00	7,500.00	4,900.00	2,600.00-	65.33%
32-4512-740-000	Equipment	25,000.00	25,000.00	23,611.52	1,388.48-	94.45%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Total Basketball:		44,110.00	44,110.00	36,973.52	7,136.48-	83.82%
Soccer						
32-4513-120-000	Temporary Employees	10,000.00	10,000.00	7,327.42	2,672.58-	73.27%
32-4513-130-000	Employee Benefits	700.00	700.00	562.83	137.17-	80.40%
32-4513-250-000	Equipment Supplies & Maint	2,000.00	2,000.00	1,168.42	831.58-	58.42%
32-4513-310-000	Professional & Tech	200.00	200.00	150.00	50.00-	75.00%
32-4513-740-000	Equipment	12,000.00	12,000.00	11,533.76	466.24-	96.11%
Total Soccer:		24,900.00	24,900.00	20,742.43	4,157.57-	83.30%
Flag Football						
32-4514-120-000	Temporary Employees	7,000.00	7,000.00	7,569.60	569.60	108.14%
32-4514-130-000	Employee Benefits	700.00	700.00	577.20	122.80-	82.46%
32-4514-250-000	Equipment Supplies & Maint	350.00	350.00	.00	350.00-	0.00%
32-4514-310-000	Professional & Tech	500.00	500.00	400.00	100.00-	80.00%
32-4514-740-000	Equipment	13,000.00	13,000.00	10,142.99	2,857.01-	78.02%
Total Flag Football:		21,550.00	21,550.00	18,689.79	2,860.21-	86.73%
Tackle Football						
32-4515-120-000	Temporary Employees	10,000.00	10,000.00	5,305.05	4,694.95-	53.05%
32-4515-130-000	Employee Benefits	700.00	700.00	406.90	293.10-	58.13%
32-4515-250-000	Equipment Supplies & Maint	12,000.00	11,100.00	11,062.40	37.60-	99.66%
32-4515-310-000	Professional & Tech	15,000.00	15,000.00	15,005.00	5.00	100.03%
32-4515-740-000	Equipment	20,000.00	22,000.00	21,252.55	747.45-	96.60%
Total Tackle Football:		57,700.00	58,800.00	53,031.90	5,768.10-	90.19%
Adult Sports						
32-4516-120-000	Temporary Employees	1,000.00	1,000.00	.00	1,000.00-	0.00%
32-4516-130-000	Employee Benefits	100.00	100.00	.00	100.00-	0.00%
32-4516-250-000	Equipment Supplies & Maint	300.00	300.00	.00	300.00-	0.00%
32-4516-310-000	Professional & Tech	12,000.00	12,000.00	11,010.00	990.00-	91.75%
32-4516-740-000	Equipment	300.00	300.00	263.85	36.15-	87.95%
Total Adult Sports:		13,700.00	13,700.00	11,273.85	2,426.15-	82.29%
Camps & Clinics						
32-4517-120-000	Temporary Employees	1,000.00	1,000.00	125.76	874.24-	12.58%
32-4517-130-000	Employee Benefits	110.00	110.00	9.62	100.38-	8.75%
32-4517-250-000	Equipment Supplies & Maint	500.00	500.00	.00	500.00-	0.00%
32-4517-310-000	Professional & Tech	15,000.00	15,000.00	14,552.00	448.00-	97.01%
32-4517-740-000	Equipment	1,500.00	1,500.00	.00	1,500.00-	0.00%
Total Camps & Clinics:		18,110.00	18,110.00	14,687.38	3,422.62-	81.10%
Recreation Fund Revenue Total:		482,031.00	486,031.00	490,842.00	4,811.00	100.99%
Recreation Fund Expenditure Total:		482,031.00	486,031.00	383,835.77	102,195.23-	78.97%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Total Recreation Fund:		.00	.00	562,485.03	562,485.03	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Morgan County Fair Fund						
33-2645-000-000	Deferred Inflows - Leases	.00	.00	236,506.00	236,506.00	0.00%
33-2951-000-000	Fund Balance	.00	.00	195,897.15	195,897.15	0.00%
Miscellaneous Revenue						
33-3625-000-000	Booth Rental & Concessions	12,000.00	12,000.00	9,530.00	2,470.00-	79.42%
33-3630-000-000	Event & Ticket Sales	85,000.00	85,000.00	107,681.20	22,681.20	126.68%
33-3660-000-000	Fairgrounds Rental	1,000.00	1,000.00	1,055.00	55.00	105.50%
33-3680-000-000	Donations & Contributions	75,000.00	75,000.00	62,370.00	12,630.00-	83.16%
33-3685-000-000	Quilt Sales	12,000.00	12,000.00	11,900.00	100.00-	99.17%
33-3690-000-000	Sundry Revenue	.00	.00	4,243.60	4,243.60	0.00%
Total Miscellaneous Revenue:		185,000.00	185,000.00	196,779.80	11,779.80	106.37%
Miscellaneous Revenue						
33-3780-000-000	Lease Revenue-Cell Tower	26,532.00	26,532.00	23,378.10	3,153.90-	88.11%
Total Miscellaneous Revenue:		26,532.00	26,532.00	23,378.10	3,153.90-	88.11%
County Fair						
33-4620-130-000	Employee Benefits	.00	.00	573.75	573.75	0.00%
33-4620-240-000	Office Supplies & Expenses	2,000.00	2,000.00	162.40	1,837.60-	8.12%
33-4620-280-000	Telephone	600.00	600.00	408.83	191.17-	68.14%
33-4620-340-000	Fair Supplies	205,932.00	205,932.00	129,831.26	76,100.74-	63.05%
33-4620-740-000	Equipment	3,000.00	3,000.00	.00	3,000.00-	0.00%
Total County Fair:		211,532.00	211,532.00	130,976.24	80,555.76-	61.92%
Morgan County Fair Fund Revenue Total:		211,532.00	211,532.00	220,157.90	8,625.90	104.08%
Morgan County Fair Fund Expenditure Total:		211,532.00	211,532.00	130,976.24	80,555.76-	61.92%
Total Morgan County Fair Fund:		.00	.00	521,584.81	521,584.81	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Economic Development						
34-2951-000-000	Fund Balance	.00	27,500.00	44,764.37-	72,264.37-	-162.78%
34-3330-000-000	Economic Development Grant	200,000.00	200,000.00	200,000.00	.00	100.00%
Total :		200,000.00	200,000.00	200,000.00	.00	100.00%
34-4510-310-000	Professional & Technical	10,000.00	10,000.00	10,000.00	.00	100.00%
34-4510-340-100	Economic Growth Grants	75,000.00	102,500.00	102,500.00	.00	100.00%
34-4510-340-200	Economic Development Projects	15,000.00	15,000.00	15,000.00	.00	100.00%
34-4510-340-300	Business Resource Center	20,000.00	20,000.00	20,000.00	.00	100.00%
34-4510-340-400	Technology Updates	5,000.00	5,000.00	4,626.70	373.30-	92.53%
34-4510-340-500	Economic Opportunity & Growth	50,000.00	50,000.00	50,000.00	.00	100.00%
34-4510-340-600	Chamber of Commerce	25,000.00	25,000.00	25,000.00	.00	100.00%
Total :		200,000.00	227,500.00	227,126.70	373.30-	99.84%
Economic Development Revenue Total:		200,000.00	200,000.00	200,000.00	.00	100.00%
Economic Development Expenditure Total:		200,000.00	227,500.00	227,126.70	373.30-	99.84%
Total Economic Development:		.00	.00	71,891.07-	71,891.07-	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Tourism						
35-2951-000-000	Fund Balance	61,567.00	61,567.00	363,815.87	302,248.87	590.93%
35-3150-000-000	Transient Room Tax	82,188.00	82,188.00	101,379.66	19,191.66	123.35%
35-3155-000-000	Restaurant Tax	80,830.00	80,830.00	80,123.21	706.79-	99.13%
35-3160-000-000	Tourism Tax	21,340.00	21,340.00	19,375.58	1,964.42-	90.79%
Total :		184,358.00	184,358.00	200,878.45	16,520.45	108.96%
35-3330-403-000	Co-op Grant UOT	59,925.00	96,878.00	36,953.00	59,925.00-	38.14%
Total :		59,925.00	96,878.00	36,953.00	59,925.00-	38.14%
35-3401-000-000	Film Fees	.00	.00	50.00	50.00	0.00%
Total :		.00	.00	50.00	50.00	0.00%
35-3680-000-000	Car Show Revenue	5,000.00	12,741.53	9,799.70	2,941.83-	76.91%
Total :		5,000.00	12,741.53	9,799.70	2,941.83-	76.91%
35-4510-310-000	Professional & Technical	.00	1,000.00	178.90	821.10-	17.89%
35-4510-310-200	Retainer	120,000.00	120,000.00	90,000.00	30,000.00-	75.00%
35-4510-310-300	UOT COOP Add Ons	71,000.00	71,000.00	53,646.98	17,353.02-	75.56%
35-4510-310-400	UOT COOP Ad Buys	119,850.00	163,544.53	147,970.63	15,573.90-	90.48%
Total :		310,850.00	355,544.53	291,796.51	63,748.02-	82.07%
Tourism Revenue Total:		249,283.00	293,977.53	247,681.15	46,296.38-	84.25%
Tourism Expenditure Total:		310,850.00	355,544.53	291,796.51	63,748.02-	82.07%
Total Tourism:		.00	.00	319,700.51	319,700.51	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Parks						
36-4520-250-000	Park Supplies	4,200.00	4,200.00	.00	4,200.00-	0.00%
Total :		4,200.00	4,200.00	.00	4,200.00-	0.00%
Parks Expenditure Total:		4,200.00	4,200.00	.00	4,200.00-	0.00%
Total Parks:		4,200.00-	4,200.00-	.00	4,200.00	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Rifle Range						
37-3610-000-000	Rifle Range Revenue	10,000.00	10,000.00	17,747.05	7,747.05	177.47%
Total :		10,000.00	10,000.00	17,747.05	7,747.05	177.47%
37-4520-260-000	Rifle Range Supplies	10,000.00	10,000.00	5,053.95	4,946.05-	50.54%
Total :		10,000.00	10,000.00	5,053.95	4,946.05-	50.54%
Rifle Range Revenue Total:		10,000.00	10,000.00	17,747.05	7,747.05	177.47%
Rifle Range Expenditure Total:		10,000.00	10,000.00	5,053.95	4,946.05-	50.54%
Total Rifle Range:		.00	.00	12,693.10	12,693.10	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Airport						
38-2131-000-000	Accounts Payable	.00	.00	.00	.00	0.00%
38-3340-000-000	Airport Grants	.00	44,416.00	.00	44,416.00-	0.00%
Total :		.00	44,416.00	.00	44,416.00-	0.00%
38-3610-000-000	Airport Revenue	105,000.00	105,000.00	116,457.03	11,457.03	110.91%
38-3690-000-000	Airport Sundry Revenue	1,500.00	1,500.00	27,205.50	25,705.50	1813.70%
Total :		106,500.00	106,500.00	143,662.53	37,162.53	134.89%
38-3840-000-000	Transfer from other fund	.00	9,000.00	.00	9,000.00-	0.00%
Total :		.00	9,000.00	.00	9,000.00-	0.00%
38-4550-110-000	Permanent Employee	10,021.00	10,021.00	9,384.98	636.02-	93.65%
38-4550-130-000	Employee Benefits	767.00	767.00	740.95	26.05-	96.60%
38-4550-250-000	Supplies	53,986.00	53,986.00	13,419.00	40,567.00-	24.86%
38-4550-260-000	Bldg & Grounds/Supp & Maint	27,000.00	80,416.00	24,511.91	55,904.09-	30.48%
38-4550-310-000	Lease	4,800.00	4,800.00	1,200.00	3,600.00-	25.00%
38-4550-480-000	Utility	2,000.00	2,000.00	1,298.25	701.75-	64.91%
38-4550-730-000	Improv Other Than Buildings	7,926.00	7,926.00	99.17	7,826.83-	1.25%
Total :		106,500.00	159,916.00	50,654.26	109,261.74-	31.68%
Airport Revenue Total:		106,500.00	159,916.00	143,662.53	16,253.47-	89.84%
Airport Expenditure Total:		106,500.00	159,916.00	50,654.26	109,261.74-	31.68%
Total Airport:		.00	.00	93,008.27	93,008.27	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Greenbelt Rollback Tax						
41-3610-000-000	Greenbelt Revenue	.00	.00	245.75	245.75	0.00%
Total :		.00	.00	245.75	245.75	0.00%
Greenbelt Rollback Tax Revenue Total:		.00	.00	245.75	245.75	0.00%
Total Greenbelt Rollback Tax:		.00	.00	245.75	245.75	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Capital Projects						
44-2951-000-000	Fund Balance - Unappropriated	13,335.00-	13,335.00-	312,528.99	325,863.99	-2343.67%
Taxes						
44-3110-000-000	General Prop Taxes - Current	148,074.00	161,409.00	38,397.39	123,011.61-	23.79%
Total Taxes:		148,074.00	161,409.00	38,397.39	123,011.61-	23.79%
Contributions & Transfers						
44-3840-000-000	Transfer from Other Funds	100,000.00	100,000.00	100,000.00	.00	100.00%
Total Contributions & Transfers:		100,000.00	100,000.00	100,000.00	.00	100.00%
Professional and Technical						
44-4410-310-100	Capital Projects	248,074.00	248,074.00	89,990.36	158,083.64-	36.28%
Total Professional and Technical:		248,074.00	248,074.00	89,990.36	158,083.64-	36.28%
Capital Projects Revenue Total:		248,074.00	261,409.00	138,397.39	123,011.61-	52.94%
Capital Projects Expenditure Total:		248,074.00	248,074.00	89,990.36	158,083.64-	36.28%
Total Capital Projects:		13,335.00-	.00	360,936.02	360,936.02	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Garbage Enterprise Fund						
57-2951-000-000	Fund Balance	282,760.00	290,560.00	609,646.37	319,086.37	209.82%
Charges for Services						
57-3446-000-000	Garbage Fees	681,436.00	681,436.00	518,513.88	162,922.12-	76.09%
Total Charges for Services:		681,436.00	681,436.00	518,513.88	162,922.12-	76.09%
Misc Revenue						
57-3610-000-000	Tree Dump Cards	1,500.00	1,500.00	1,720.00	220.00	114.67%
57-3620-000-000	Garbage Can Rebates	.00	.00	35,802.00	35,802.00	0.00%
57-3690-000-000	Interlocal Revenue	30,000.00	30,000.00	26,211.09	3,788.91-	87.37%
Total Misc Revenue:		31,500.00	31,500.00	63,733.09	32,233.09	202.33%
Garbage						
57-4424-110-000	Permanent Employees	31,288.00	31,288.00	28,507.12	2,780.88-	91.11%
57-4424-130-000	Employee Benefits	8,454.00	16,254.00	18,242.01	1,988.01	112.23%
57-4424-220-000	Public Notices	400.00	400.00	.00	400.00-	0.00%
57-4424-230-000	Collections	500.00	500.00	.00	500.00-	0.00%
57-4424-235-000	Refund of Overpayment	10,000.00	10,000.00	295.30	9,704.70-	2.95%
57-4424-240-000	Office Supplies & Expenses	500.00	500.00	.00	500.00-	0.00%
57-4424-250-000	Equipment Supplies & Maintenan	22,000.00	22,000.00	2,842.57	19,157.43-	12.92%
57-4424-480-000	Postage	4,500.00	4,500.00	4,500.00	.00	100.00%
57-4424-620-000	Misc Services (Hauling)	332,000.00	332,000.00	272,174.41	59,825.59-	81.98%
57-4424-621-000	Misc Services (Tipping Fee)	332,000.00	332,000.00	278,995.70	53,004.30-	84.03%
57-4424-740-000	Equipment	254,054.00	254,054.00	199,232.70	54,821.30-	78.42%
Total Garbage:		995,696.00	1,003,496.00	804,789.81	198,706.19-	80.20%
Garbage Enterprise Fund Revenue Total:		712,936.00	712,936.00	582,246.97	130,689.03-	81.67%
Garbage Enterprise Fund Expenditure Total:		995,696.00	1,003,496.00	804,789.81	198,706.19-	80.20%
Total Garbage Enterprise Fund:		.00	.00	387,103.53	387,103.53	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Municipal Building Authority						
61-2951-000-000	Fund Balance	.00	.00	15,895.19	15,895.19	0.00%
61-3780-000-000	Lease Revenue	16,100.00	16,100.00	16,502.43	402.43	102.50%
Total :		16,100.00	16,100.00	16,502.43	402.43	102.50%
61-4700-810-000	Bond Principal	15,000.00	15,000.00	15,000.00	.00	100.00%
61-4700-820-000	Bond Interest	1,100.00	1,100.00	1,100.02	.02	100.00%
Total :		16,100.00	16,100.00	16,100.02	.02	100.00%
Municipal Building Authority Revenue Total:		16,100.00	16,100.00	16,502.43	402.43	102.50%
Municipal Building Authority Expenditure Total:		16,100.00	16,100.00	16,100.02	.02	100.00%
Total Municipal Building Authority:		.00	.00	16,297.60	16,297.60	0.00%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Opioid Fund						
62-2951-000-000	Opioid Fund Balance	.00	100,000.00	.00	100,000.00-	0.00%
62-3010-000-000	Opioid Fund Allotment	.00	4,000.00	14,601.53	10,601.53	365.04%
Total :		.00	4,000.00	14,601.53	10,601.53	365.04%
62-3895-000-000	Transfer from other fund	.00	117,036.69	117,036.69	.00	100.00%
Total :		.00	117,036.69	117,036.69	.00	100.00%
62-4400-340-000	Project Expenses	.00	104,000.00	.00	104,000.00-	0.00%
Total :		.00	104,000.00	.00	104,000.00-	0.00%
Opioid Fund Revenue Total:		.00	121,036.69	131,638.22	10,601.53	108.76%
Opioid Fund Expenditure Total:		.00	104,000.00	.00	104,000.00-	0.00%
Total Opioid Fund:		.00	117,036.69	131,638.22	14,601.53	112.48%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Payroll Fund						
76-4900-310-000	Miscellaneous Expenses	.00	.00	4,455.85	4,455.85	0.00%
Total :		.00	.00	4,455.85	4,455.85	0.00%
Payroll Fund Expenditure Total:		.00	.00	4,455.85	4,455.85	0.00%
Total Payroll Fund:		.00	.00	4,455.85-	4,455.85-	0.00%
Grand Totals:		499,785.00-	88,154.00	10,696,754.74	10,608,600.74	12134.17%

Report Criteria:
Includes only accounts with balances or activity
Includes report only transactions
Includes grand totals

2026 BUDGET CHANGE FORM

Dec 2 Agenda

Date	11/17/2025
Department	Tourism
Department Head Signature	Kate Becker
Amount	3,200
Move from GL Account#	35-4510-409-000 Events (Not Car Show)
Move to GL Account #	35-4510-310-000 Professional & Technical

Brief Description

Monies needed to pay for Web hosting and web plug-ins like community Calendar

Clerk/Auditor Use Only

Date Entered:
Date Commission Approved:

MORGAN COUNTY

2026 BUDGET CHANGE FORM

Date	11/17/2025
Department	Tourism
Department Head Signature	Kate Becker
Amount	1,000
Move from GL Account#	35-4510-409-000 Events (Not Car Show)
Move to GL Account #	35-4510-230-000 Travel & Training

Brief Description

Monies for attending Tourism Conference

Clerk/Auditor Use Only

Date Entered:

Date Commission Approved:

MORGAN COUNTY

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Garbage Enterprise Fund
Department Head Signature	Kate Becker
Amount	4206.42
Move from GL Account#	57-0951-000-000 Fund Balance
Move to GL Account #	57-4424-130-000 Employee Benefits

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	10.30.2025
Department	Emergency Management
Department Head Signature	
Amount	$1,000
Move from GL Account#	10-4150-520-000
Move to GL Account #	10-4255-120-000

Brief Description

See attached email

Clerk/Auditor Use Only

Date Entered

Leslie Hyde

From: Kate Becker
Sent: Thursday, October 30, 2025 10:31 AM
To: Casey Basaker
Cc: Leslie Hyde
Subject: Seasonal Help

Leslie,
Please create the new budget line 10-4255-120-000 Temp Employee and move $1,000 from 10-4150-520-000

Casey,
$15/ hour Shannon Barker
Temp Employee Line under Emergency Management
10-4255-120-000 (to be created)

~Kate Becker
Morgan County
Administrative Manager
(435) 800.8724 textable cell

MORGAN COUNTY

2025 BUDGET CHANGE FORM

Date	11/03/2025
Department	Flood Disaster Fund
Department Head Signature	Kate Becker
Amount	10,000
Move from GL Account#	21-2951-000-000 Flood Fund Balance
Move to GL Account #	21-4400-340-000 Flood Projects

Hardscrabble flood fix (discussed as action item F1 on 9/18/2025)

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Planning & Zoning
Department Head Signature	KBE
	Kate Becker
Amount	12,000
Move from GL Account#	10-3221-000-000
Move to GL Account #	10-4180-310-400

Pass through Expenses for Surveying

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Planning & Zoning
Department Head Signature	Kate Becker
Amount	10,000
Move from GL Account#	10-3221-000-000
Move to GL Account #	10-4180-310-200

Pass through Expenses for Inspection services

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Recreation
Department Head Signature	Kate Becker
Amount	569.60
Move from GL Account#	32-4515-120-000 Tackle Football Temp Emp. ✓
Move to GL Account #	32-4514-120-000 Flag Football Temp Emp. ✓

Clerk/Auditor Use Only

Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Recreation
Department Head Signature	Kate Becker
Amount	610.96
Move from GL Account#	32-4517-120-000 Camps and Clinics Temp Emp
Move to GL Account #	32-4511-120-000 Baseball/Softball Temp Emp

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Recreation
Department Head Signature	Kate Becker
Amount	129.27
Move from GL Account#	32-4517-130-000 Camps and Clinics Emp Ben.
Move to GL Account #	32-4511-130-000 Baseball/Softball Emp Ben.

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Recreation
Department Head Signature	Kate Becker
Amount	5.00
Move from GL Account#	32-4514-310-000 Flag Football Equip
Move to GL Account #	32-4515-310-000 Tackle Football Equip

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

MORGAN COUNTY

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Fleet: Assessor
Department Head Signature	Kate Becker
Amount	1,110.00
Move from GL Account#	32-4517-740-000 Recreation: Equipment Clinics
Move to GL Account #	10-4460-250-300 Fleet: Assessor

Recreation had an accident in the Assessor's vehicle; This is the portion that was not reimbursed by insurance.

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

MORGAN COUNTY

2025 BUDGET CHANGE FORM

Date	11/17/2025
Department	Fleet: Assessor
Department Head Signature	Kate Becker
Amount	3,052.13
Move from GL Account#	10-3340-600-100 Insurance Reimbursements
Move to GL Account #	10-4460-250-300 Fleet: Assessor

Recreation had an accident in the Assessor's vehicle; This is the portion that was reimbursed by the insurance claims and deposited by the County Treasurer.

Clerk/Auditor Use Only
Date Entered:
Date Commission Approved:

ANDERSON AUTO BODY & PAINT

Word of mouth put us here, happy customers keep us here!
3769 S 4700 W, West Haven, UT 84401
Phone: (801) 732-1860
FAX: (801) 732-9490

Workfile ID:	f4790547
Federal ID:	99-2995926
Resale Number:	16069166-003 STC
License Number:	3350

Final Bill

RO Number: 25-365

Customer:	Insurance:	Adjuster:	Estimator:	Gabriel Acosta
Morgan County		Phone:	Create Date:	9/15/2025
		Claim:		
		Loss Date:		
(801) 821-1475		Deductible:		

2017 FORD Police Interceptor Utility Vehicle AWD (Fleet) 4D UTV 6-3.7L Gasoline Sequential MPI

VIN:	1FM5K8AR9HGC24992	Interior Color:	Mileage In:	Vehicle Out:	
License:		Exterior Color:	Mileage Out:		
State:		Production Date:	Condition:	Job #:	

Line	Ver	Operation	Description	Qty	Extended Price $	Part Type	Labor	Type	Paint
1	E01		**FRONT BUMPER**						
2	S01	Overhaul	O/H bumper assy			OEM	3.8T	Body	
3	S01	Remove/Replace	Bumper cover	1	778.00T	A/M	0.0T	Body	2.4T
4	S01		Add for Clear Coat						1.0T
5	S01	Remove/Replace	Tow eye cap	1	36.00T	A/M	0.0T	Body	0.2T
6	S01		Add for Clear Coat						0.1T
7	E01	Remove/Replace	Add for fog lamps			OEM	0.4T	Body	
8	S01	Remove/Install	Lower grille				0.0T	Body	
9	S01	Remove/Install	RT Valance				0.0T	Body	
10	S01	Remove/Install	LT Valance				0.0T	Body	
11	S01	Remove/Install	LT Side support				0.1T	Body	
12	S01	Remove/Replace	RT Side support	1	14.35T	OEM	0.1T	Body	
13	S01	Remove/Replace	Lower molding	1	265.00T	A/M	0.0T	Body	0.8T
14	S01		Add for Clear Coat						0.2T
15	S01	Remove/Replace	Absorber	1	69.90T	OEM	0.0T	Body	
16	S01	Remove/Replace	Lower cover	1	345.66T	OEM	0.0T	Body	
17	S01	Remove/Replace	Impact bar (BOR)	1	167.00T	A/M	0.6T	Body	1.0T
18	S01	Remove/Replace	Aim distance sensor				0.5T	Mech	
19	S01	Remove/Replace	RT Side trim w/fog lamps	1	84.00T	A/M	0.0T	Body	
20	S01	Remove/Replace	LT Side trim w/fog lamps	1	100.00T	A/M	0.0T	Body	
21	S01		**GRILLE**						
22	S01	Remove/Replace	Grille POLICE INTERCEPTOR	1	866.22T	OEM	0.0T	Body	
23	S01	Remove/Install	Sight shield				0.0T	Body	
24	S01		**FRONT LAMPS**						
25	S01	Repair	RT Fog lamp assy polish						

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

RO Number: 25-365

2017 FORD Police Interceptor Utility Vehicle AWD (Fleet) 4D UTV 6-3.7L Gasoline Sequential MPI

26	S01	Remove/Install	RT R&I headlamp assy				0.3T	Body	
27	S01	Remove/Replace	Aim headlamps			OEM	0.5T	Body	
28	S01	Remove/Replace	Aim fog lamps			OEM	0.3T	Body	
29	S01	Remove/Install	LT Fog lamp assy				0.3T	Body	
30	S01	Remove/Install	RT Fog lamp assy				0.3T	Body	
31	S01		**RADIATOR SUPPORT**						
32	S01	Remove/Install	Front deflector				0.2T	Body	
33	E01		**VEHICLE DIAGNOSTICS**						
34	E01		Pre-Repair Scan				0.5T	Mech	
35	E01		Post Repair Scan				0.5T	Mech	
36	E01		**MISCELLANEOUS OPERATIONS**						
37	E01	Sublet	Hazardous Waste Removal	1	5.00T	Other			
38	E01	Remove/Replace	Cover Car	1	8.00T	Other	0.3T	Body	
39	E01		Color tint / color match						0.5T
40	E01	Repair	Denib and Polish				0.5T	Body	
41	E01	Remove/Replace	Flex additive	1	8.00T	Other			

Estimate Totals	Discount $	Markup $	Rate $	Total Hours	Total $
Parts					2,726.13
Labor, Body			65.00	7.7	500.50
Labor, Refinish			65.00	6.2	403.00
Labor, Mechanical			155.00	1.5	232.50
Material, Paint					279.00
Miscellaneous					21.00
Subtotal					**4,162.13**
Sales Tax					0.00
Grand Total					**4,162.13**
Net Total					**4,162.13**

Estimate Version	Total $
Original	1,555.66
Supplement S01	2,606.47

Insurance Total $:	0.00
Received from Insurance $:	0.00
Balance due from Insurance $:	0.00
Customer Total $:	4,162.13
Received from Customer $:	0.00
Balance due from Customer $:	4,162.13

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

UTAH COUNTIES
INDEMNITY POOL

To: Leslie Hyde, Morgan County Risk Coordinator

From: Lance Welch, UCIP Claims Manager

Date: **October 27, 2025**

Re: Claim No: MOR0000072025
Member: Morgan County
D/Loss: 08/27/2025
Subject: Lydia Hebdon accident

We have completed adjustment on the above-captioned loss. Please accept this memo as the Statement of Loss. The loss is detailed as follows:

AGREED SUPPLEMENT	$ 2,790.25
LESS TAX	- $ 188.62
LESS DEDUCTIBLE	- $ APPLIED
NET CLAIM TOTAL	$ 2,601.63

A check is being issued for the net claim total of $ 2,601.63.

If you have any questions, please feel free to contact me at 801-307-2116. Thank you.

2,601.63
450.50

10-3340-600-100

5397 S Vine, Murray, UT 84107-6757
Phone (801)565-8500 *Fax* 435-608-4531 ucip.utah.gov

UTAH
COUNTIES
INDEMNITY POOL

To: Leslie Hyde, Morgan County Risk Coordinator

From: Lance Welch, UCIP Claims Manager

Date: **September 16, 2025**

Re: Claim No: MOR0000072025
Member: Morgan County
D/Loss: 08/27/2025
Subject: Lydia Hebdon accident

We have completed adjustment on the above-captioned loss. Please accept this memo as the Statement of Loss. The loss is detailed as follows:

AGREED REPAIRS	$ 1,555.66
LESS TAX	- $ 105.16
LESS DEDUCTIBLE	- $ 1,000
NET CLAIM TOTAL	$ 450.50

A check is being issued for the net claim total of $ 450.50 .

If you have any questions, please feel free to contact me at 801-307-2116. Thank you.

5397 S Vine, Murray, UT 84107-6757
Phone (801)565-8500 *Fax* 435-608-4531 ucip.utah.gov

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Tourism						
35-2951-000-000	Fund Balance	61,567.00	61,567.00	363,815.87	302,248.87	590.93%
35-3150-000-000	Transient Room Tax	82,188.00	82,188.00	89,520.70	7,332.70	108.92%
35-3155-000-000	Restaurant Tax	80,830.00	80,830.00	70,992.37	9,837.63-	87.83%
35-3160-000-000	Tourism Tax	21,340.00	21,340.00	17,180.57	4,159.43-	80.51%
Total :		184,358.00	184,358.00	177,693.64	6,664.36-	96.39%
35-3330-403-000	Co-op Grant UOT	59,925.00	96,878.00	36,953.00	59,925.00-	38.14%
Total :		59,925.00	96,878.00	36,953.00	59,925.00-	38.14%
35-3401-000-000	Film Fees	.00	.00	50.00	50.00	0.00%
Total :		.00	.00	50.00	50.00	0.00%
35-3680-000-000	Car Show Revenue	5,000.00	12,741.53	9,799.70	2,941.83-	76.91%
Total :		5,000.00	12,741.53	9,799.70	2,941.83-	76.91%
35-4510-310-000	Professional & Technical	.00	1,000.00	178.90	821.10-	17.89%
35-4510-310-200	Retainer	120,000.00	120,000.00	80,000.00	40,000.00-	66.67%
35-4510-310-300	UOT COOP Add Ons	71,000.00	71,000.00	47,730.31	23,269.69-	67.23%
35-4510-310-400	UOT COOP Ad Buys	119,850.00	163,544.53	163,887.30	342.77	100.21%
Total :		310,850.00	355,544.53	291,796.51	63,748.02-	82.07%
Tourism Revenue Total:		249,283.00	293,977.53	224,496.34	69,481.19-	76.37%
Tourism Expenditure Total:		310,850.00	355,544.53	291,796.51	63,748.02-	82.07%
Total Tourism:		.00	.00	296,515.70	296,515.70	0.00%

post exp to wrong line/Fix via JE

EMA

Community Grants: CSPM earmarks

Midway-Mike Kohler (Bought Development Rights)

Nature Conservancy.

Utah Public Lands

Developers to put in water system

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
10-4180-310-100	Engineering Services	175,000.00	172,500.00	113,287.00	59,213.00-	65.67%
10-4180-310-200	Building Inspector Services Shums coda	90,000.00	90,000.00	94,931.56	4,931.56	105.48% +10K
10-4180-310-300	Ordinance Revision Services	1,500.00	1,500.00	.00	1,500.00-	0.00%
10-4180-310-400	Surveyor Serv Prof & Tech Wasatch CV	65,000.00	65,000.00	68,282.03	3,282.03	105.05% +12K
10-4180-311-000	General Plan	200,000.00	200,000.00	.00	200,000.00-	0.00%
10-4180-740-000	Equipment	7,500.00	6,700.00	5,299.30	1,400.70-	79.09%
10-4180-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Planning & Development:		1,399,588.00	1,399,588.00	935,265.60	464,322.40-	66.82%
GIS						
10-4190-250-000	Equipment Supplies & Maint	23,245.00	23,245.00	16,796.32	6,448.68-	72.26%
10-4190-312-000	Professional & Technical	36,000.00	36,000.00	.00	36,000.00-	0.00%
Total GIS:		59,245.00	59,245.00	16,796.32	42,448.68-	28.35%
Sheriff						
10-4211-110-000	Permanent Employees	1,407,142.00	1,589,596.68	1,316,976.04	272,620.64-	82.85%
10-4211-120-000	Temporary Employees	60,000.00	60,000.00	.00	60,000.00-	0.00%
10-4211-130-000	Employee Benefits	787,029.00	874,603.98	651,252.79	223,351.19-	74.46%
10-4211-130-100	Quarter Master	25,000.00	25,000.00	13,046.49	11,953.51-	52.19%
10-4211-220-000	Public Notices	100.00	100.00	.00	100.00-	0.00%
10-4211-230-000	Travel & Training	25,000.00	25,000.00	16,077.48	8,922.52-	64.31%
10-4211-240-000	Office Supplies & Expenses	11,871.00	11,871.00	4,884.22	6,986.78-	41.14%
10-4211-250-000	Equipment Supplies & Maint	67,166.95	85,211.95	65,042.53	20,169.42-	76.33%
10-4211-280-000	Telephone	16,500.00	16,500.00	14,991.22	1,508.78-	90.86%
10-4211-310-000	Professional & Technical	32,000.00	32,000.00	22,358.69	9,641.31-	69.87%
10-4211-450-000	Sheriffs Services	7,000.00	7,000.00	6,224.08	775.92-	88.92%
10-4211-800-000	Search and Rescue	5,000.00	5,000.00	4,463.87	536.13-	89.28%
10-4211-900-000	Capital Outlay	.00	.00	.00	.00	0.00%
Total Sheriff:		2,443,808.95	2,731,883.61	2,115,317.41	616,566.20-	77.43%
Records Clerk						
10-4212-110-000	Permanent Employees	141,806.00	141,806.00	115,164.05	26,641.95-	81.21%
10-4212-130-000	Employee Benefits	72,168.00	72,168.00	55,694.42	16,473.58-	77.17%
10-4212-230-000	Travel & Training	2,000.00	2,000.00	1,293.66	706.34-	64.68%
Total Records Clerk:		215,974.00	215,974.00	172,152.13	43,821.87-	79.71%
Jail						
10-4213-310-000	Professional & Technical	320,000.00	320,000.00	53,313.12	266,686.88-	16.66%
Total Jail:		320,000.00	320,000.00	53,313.12	266,686.88-	16.66%
Animal Control						
10-4214-110-000	Permanent Employees	41,668.00	41,668.00	29,630.90	12,037.10-	71.11%
10-4214-130-000	Benefits	17,846.00	17,846.00	12,005.45	5,840.55-	67.27%
10-4214-220-000	Public Notices	1,000.00	1,000.00	.00	1,000.00-	0.00%
10-4214-230-000	Travel & Training	1,000.00	1,000.00	507.24	492.76-	50.72%
10-4214-250-000	Equipment Supplies & Maint	3,500.00	3,500.00	1,935.80	1,564.20-	55.31%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Flood Disaster Fund						
21-2951-000-000	Fund Balance	.00	.00	127,202.03	127,202.03	0.00%
Taxes						
21-3110-000-000	General Property Taxes	27,096.00	29,054.00	3,094.58	25,959.42-	10.65%
21-3120-000-000	Prior Years Taxes - Delinquent	1,000.00	1,000.00	1,149.73	149.73	114.97%
Total Taxes:		28,096.00	30,054.00	4,244.31	25,809.69-	14.12%
Intergovernmental Revenue						
21-3310-000-000	Federal Grants	.00	250,000.00	252,000.00	2,000.00	100.80%
21-3330-100-000	Fee In Leiu	2,500.00	2,500.00	2,750.45	250.45	110.02%
Total Intergovernmental Revenue:		2,500.00	252,500.00	254,750.45	2,250.45	100.89%
Project Expenses						
21-4400-340-000	Project Expenses	30,596.00	280,596.00	294,017.93	13,421.93	104.78%
Total Project Expenses:		30,596.00	280,596.00	294,017.93	13,421.93	104.78%
Flood Disaster Fund Revenue Total:		30,596.00	282,554.00	258,994.76	23,559.24-	91.66%
Flood Disaster Fund Expenditure Total:		30,596.00	280,596.00	294,017.93	13,421.93	104.78%
Total Flood Disaster Fund:		.00	1,958.00	92,178.86	90,220.86	4707.81%

Q4 to fix already submitted

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Recreation Fund						
32-2951-000-000	Fund Balance	.00	.00	455,478.80	455,478.80	0.00%
Intergovernmental Revenue						
32-3401-000-000	Fees - Softball, Baseball	25,000.00	29,000.00	22,371.00	6,629.00-	77.14%
32-3402-000-000	Fees - Basketball	40,000.00	40,000.00	70.00-	40,070.00-	-0.18%
32-3403-000-000	Fees - Soccer	20,000.00	20,000.00	35,576.00	15,576.00	177.88%
32-3404-000-000	Fees - Flag Football	20,000.00	20,000.00	21,181.00	1,181.00	105.91%
32-3405-000-000	Fees - Tackle Football	45,000.00	45,000.00	43,630.00	1,370.00-	96.96%
32-3406-000-000	Fees - Adult Sports	12,000.00	12,000.00	6,900.00	5,100.00-	57.50%
32-3407-000-000	Fees - Camps & Clinics	16,000.00	16,000.00	14,862.00	1,138.00-	92.89%
Total Intergovernmental Revenue:		178,000.00	182,000.00	144,450.00	37,550.00-	79.37%
Miscellaneous Revenue						
32-3690-000-000	Sundry Revenue-Interlocal Pay	.00	.00	36,219.00	36,219.00	0.00%
Total Miscellaneous Revenue:		.00	.00	36,219.00	36,219.00	0.00%
Contributions & Transfers						
32-3840-000-000	Transfers	304,031.00	304,031.00	304,031.00	.00	100.00%
Total Contributions & Transfers:		304,031.00	304,031.00	304,031.00	.00	100.00%
Expenditures						
32-4510-110-000	Permanent Employees	196,822.00	196,822.00	137,984.77	58,837.23-	70.11%
32-4510-130-000	Employee Benefits	39,339.00	39,339.00	28,368.16	10,970.84-	72.11%
32-4510-230-000	Travel & Training	10,000.00	10,000.00	7,096.39	2,903.61-	70.96%
32-4510-240-000	Office Supplies & Expenses	1,500.00	1,500.00	548.59	951.41-	36.57%
32-4510-250-000	Equipment Supplies & Maint	5,000.00	7,000.00	6,990.23	9.77-	99.86%
32-4510-260-000	Building & Grounds/Supplies &	20,000.00	18,000.00	12,317.29	5,682.71-	68.43%
32-4510-310-000	Professional & Technical	5,000.00	5,000.00	751.88	4,248.12-	15.04%
32-4510-740-000	Equipment	5,000.00	5,000.00	4,988.10	11.90-	99.76%
32-4510-900-000	Captial Outlay	.00	.00	.00	.00	0.00%
Total Expenditures:		282,661.00	282,661.00	199,045.41	83,615.59-	70.42%
Baseball/Softball						
32-4511-120-000	Temporary Employees	5,000.00	5,000.00	5,610.96	610.96	112.22%
32-4511-130-000	Employee Benefits	300.00	300.00	429.27	129.27	143.09%
32-4511-250-000	Equipment Supplies & Maint	1,500.00	1,200.00	652.62	547.38-	54.39%
32-4511-310-000	Professional & Tech	1,500.00	1,500.00	640.00	860.00-	42.67%
32-4511-740-000	Equipment	11,000.00	14,200.00	13,480.57	719.43-	94.93%
Total Baseball/Softball:		19,300.00	22,200.00	20,813.42	1,386.58-	93.75%
Basketball						
32-4512-120-000	Temporary Employees	10,000.00	10,000.00	6,936.51	3,063.49-	69.37%
32-4512-130-000	Employee Benefits	610.00	610.00	534.42	75.58-	87.61%
32-4512-250-000	Equipment Supplies & Maint	1,000.00	1,000.00	.00	1,000.00-	0.00%
32-4512-310-000	Professional & Tech	7,500.00	7,500.00	4,180.00	3,320.00-	55.73%
32-4512-740-000	Equipment	25,000.00	25,000.00	23,611.52	1,388.48-	94.45%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Total Basketball:		44,110.00	44,110.00	35,262.45	8,847.55-	79.94%
Soccer						
32-4513-120-000	Temporary Employees	10,000.00	10,000.00	7,270.30	2,729.70-	72.70%
32-4513-130-000	Employee Benefits	700.00	700.00	558.46	141.54-	79.78%
32-4513-250-000	Equipment Supplies & Maint	2,000.00	2,000.00	1,168.42	831.58-	58.42%
32-4513-310-000	Professional & Tech	200.00	200.00	150.00	50.00-	75.00%
32-4513-740-000	Equipment	12,000.00	12,000.00	11,533.76	466.24-	96.11%
Total Soccer:		24,900.00	24,900.00	20,680.94	4,219.06-	83.06%
Flag Football						
32-4514-120-000	Temporary Employees	7,000.00	7,000.00	7,569.60	569.60	108.14%
32-4514-130-000	Employee Benefits	700.00	700.00	577.20	122.80-	82.46%
32-4514-250-000	Equipment Supplies & Maint	350.00	350.00	.00	350.00-	0.00%
32-4514-310-000	Professional & Tech	500.00	500.00	400.00	100.00-	80.00%
32-4514-740-000	Equipment	13,000.00	13,000.00	10,142.99	2,857.01-	78.02%
Total Flag Football:		21,550.00	21,550.00	18,689.79	2,860.21-	86.73%
Tackle Football						
32-4515-120-000	Temporary Employees	10,000.00	10,000.00	5,305.05	4,694.95-	53.05%
32-4515-130-000	Employee Benefits	700.00	700.00	406.90	293.10-	58.13%
32-4515-250-000	Equipment Supplies & Maint	12,000.00	11,100.00	11,062.40	37.60-	99.66%
32-4515-310-000	Professional & Tech	15,000.00	15,000.00	15,005.00	5.00	100.03%
32-4515-740-000	Equipment	20,000.00	22,000.00	21,252.55	747.45-	96.60%
Total Tackle Football:		57,700.00	58,800.00	53,031.90	5,768.10-	90.19%
Adult Sports						
32-4516-120-000	Temporary Employees	1,000.00	1,000.00	.00	1,000.00-	0.00%
32-4516-130-000	Employee Benefits	100.00	100.00	.00	100.00-	0.00%
32-4516-250-000	Equipment Supplies & Maint	300.00	300.00	.00	300.00-	0.00%
32-4516-310-000	Professional & Tech	12,000.00	12,000.00	11,010.00	990.00-	91.75%
32-4516-740-000	Equipment	300.00	300.00	263.85	36.15-	87.95%
Total Adult Sports:		13,700.00	13,700.00	11,273.85	2,426.15-	82.29%
Camps & Clinics						
32-4517-120-000	Temporary Employees	1,000.00	1,000.00	.00	1,000.00-	0.00%
32-4517-130-000	Employee Benefits	110.00	110.00	.00	110.00-	0.00%
32-4517-250-000	Equipment Supplies & Maint	500.00	500.00	.00	500.00-	0.00%
32-4517-310-000	Professional & Tech	15,000.00	15,000.00	14,552.00	448.00-	97.01%
32-4517-740-000	Equipment	1,500.00	1,500.00	.00	1,500.00-	0.00%
Total Camps & Clinics:		18,110.00	18,110.00	14,552.00	3,558.00-	80.35%
Recreation Fund Revenue Total:		482,031.00	486,031.00	484,700.00	1,331.00-	99.73%
Recreation Fund Expenditure Total:		482,031.00	486,031.00	373,349.76	112,681.24-	76.82%

Account Number	Account Title	2025-25 Current year Budget	2025-25 Current year Budget	2025-25 YTD Actual	2025-25 Variance	2025-25 Percentage Used
Garbage Enterprise Fund						
57-2951-000-000	Fund Balance	282,760.00	290,560.00	609,646.37	319,086.37	209.82%
Charges for Services						
57-3446-000-000	Garbage Fees	681,436.00	681,436.00	518,513.88	162,922.12-	76.09%
Total Charges for Services:		681,436.00	681,436.00	518,513.88	162,922.12-	76.09%
Misc Revenue						
57-3610-000-000	Tree Dump Cards	1,500.00	1,500.00	1,670.00	170.00	111.33%
57-3620-000-000	Garbage Can Rebates	.00	.00	35,802.00	35,802.00	0.00%
57-3690-000-000	Interlocal Revenue	30,000.00	30,000.00	26,211.09	3,788.91-	87.37%
Total Misc Revenue:		31,500.00	31,500.00	63,683.09	32,183.09	202.17%
Garbage						
57-4424-110-000	Permanent Employees	31,288.00	31,288.00	27,252.04	4,035.96-	87.10%
57-4424-130-000	Employee Benefits	8,454.00	16,254.00	16,854.81	600.81	103.70%
57-4424-220-000	Public Notices	400.00	400.00	.00	400.00-	0.00%
57-4424-230-000	Collections	500.00	500.00	.00	500.00-	0.00%
57-4424-235-000	Refund of Overpayment	10,000.00	10,000.00	295.30	9,704.70-	2.95%
57-4424-240-000	Office Supplies & Expenses	500.00	500.00	.00	500.00-	0.00%
57-4424-250-000	Equipment Supplies & Maintenan	22,000.00	22,000.00	244.00	21,756.00-	1.11%
57-4424-480-000	Postage	4,500.00	4,500.00	4,500.00	.00	100.00%
57-4424-620-000	Misc Services (Hauling)	332,000.00	332,000.00	215,888.98	116,111.02-	65.03%
57-4424-621-000	Misc Services (Tipping Fee)	332,000.00	332,000.00	276,057.07	55,942.93-	83.15%
57-4424-740-000	Equipment	254,054.00	254,054.00	199,232.70	54,821.30-	78.42%
Total Garbage:		995,696.00	1,003,496.00	740,324.90	263,171.10-	73.77%
Garbage Enterprise Fund Revenue Total:		712,936.00	712,936.00	582,196.97	130,739.03-	81.66%
Garbage Enterprise Fund Expenditure Total:		995,696.00	1,003,496.00	740,324.90	263,171.10-	73.77%
Total Garbage Enterprise Fund:		.00	.00	451,518.44	451,518.44	0.00%

Casey needs to fix again

9

MEMORANDUM

TO: Morgan County Commission

FROM: Morgan County Planning & Development Services Staff

SUBJECT: Utah Code Title 17 Update Code Text Amendment

SUMMARY: Request for approval of a text amendment to the Morgan County Code (MCC) to update references in the county code to reflect recent recodification of Utah Code Title 17 regarding county organization, powers, and land use authority.

During the 2024 legislative session, the Utah Legislature reorganized and renumerated portions of Utah Code Title 17 and related sections. In approximately one month, these updated references will take effect at the state level. This amendment updates the Morgan County Code (MCC) to reflect those changes, ensuring that all cross-references to state statutes within the MCC are accurate. The update is clerical in nature and does not alter the meaning, intent, or application of existing county regulations. The chart below summarizes the renumerated Utah Code references and the corresponding sections within the MCC:

UCA Section	***Code Section***
Title 17	30.01, 31.01
17-16-6	31.01
17-22-2 et seq.	32.01
17-25-1 et seq.	32.01
17-27a-103	155.221, 155.396
17-27a-103(60)(c) et seq.	155.393
17-27a-205	155.021, 155.023

17-27a-211	155.395
17-27A-302(6)(B)(i) and (ii)	155.028
17-27a-403 et seq.	155.008
17-27a-507(5)(d)	155.451
17-27a-514	155.516
17-27a-523	155.008, 155.448
17-27a-523(5)	155.448
17-27a-603	155.008
17-27a-603 et seq.	155.008
17-27a-605	155.449
17-27a-608	155.008, 155.448
17-27a-801	155.397
17-27a-801 et seq.	155.03
17-27a-803	155.999
17-31	35.02, 35.03, 35.05
17-41	151.03

17-41-201	151.03
17-41-301(4)	151.03
17-53-202	31.01
17-53-208	152.01
Title 17A	155.008
17C-1-201.5	33.001
17C-1-201.5(2)(a)	33.001
17-563-208	151.05

** This chart presents a preliminary cross-reference between the County code and the original, unaltered Utah State Code (Title 17). It may not be complete as of the Planning Commission or County Commission public hearings; staff is continuing to review and verify all applicable references.*

PLANNING COMMISSION SUMMARY:

The Planning Commission heard this item at their regularly scheduled meeting on November 13th, 2025. There were no comments made during the public hearing portion of the meeting. Staff introduced the item, explaining that the amendment is largely clerical in nature and ensures that references to state statutes in the Morgan County Code are accurate and current following the recent recodification of Utah Code Title 17. Staff noted that approval should cover the proposed changes and authorize the correction of any minor technical errors discovered during review. Staff emphasized the importance of verifying that all references and hyperlinks are correct. The discussion from the Planning Commission was minimal. The Commission voted to recommend approval of the application with a 4–0 vote; Members Telford and Watt were absent from the meeting.

ATTORNEY GUIDANCE

Legislative Review:

The Planning Commission is tasked with advising and recommending to the County Commission whether the proposed zoning change (land use ordinance text amendment) is consistent with Morgan County Code requirements for zoning applications. The Planning Commission is further tasked with advising and making its recommendations based on whether the text amendment conforms to Utah State law. In that regard, while previously the County Commission had broad discretion in either approving or denying a legislative decision (the standard being whether the zoning ordinance could promote the general welfare; or even if it is reasonably debatable that it is in the interest of the general welfare), it appears to have been narrowed by recent changes to § 17-27a-801(3).

The subsequently amended statute provides that legislative acts will be upheld if it is shown to be "reasonably debatable that the land use regulation is consistent with LUDMA." While I have not seen any caselaw testing this new standard, I highly recommend that any recommendations by the Planning Commission or decisions by the County Commission include references to the standards in Morgan County Code and Utah State Code to support them and provide a solid basis for review. In that regard, the State Code standards include:

17-27a-102. Purposes — General land use authority — Limitations.
(1)

(a)The purposes of this chapter are to:

(i)provide for the health, safety, and welfare;
(ii)promote the prosperity;
(iii)improve the morals, peace, good order, comfort, convenience, and aesthetics of each county and each county's present and future inhabitants and businesses;
(iv)protect the tax base;
(v)secure economy in governmental expenditures;
(vi)foster the state's agricultural and other industries;
(vii)protect both urban and nonurban development;
(viii)protect and ensure access to sunlight for solar energy devices;
(ix)provide fundamental fairness in land use regulation;
(x)facilitate orderly growth and allow growth in a variety of housing types; and
(xi)protect property values.

(b)Subject to Subsection (4) and Section 11-41-103, to accomplish the purposes of this chapter, a county may enact all ordinances, resolutions, and rules and may enter into other forms of land use controls and development agreements that the county considers necessary or appropriate for the use and development of land within the unincorporated area of the county or a designated mountainous planning district, including ordinances, resolutions, rules, restrictive covenants, easements, and development agreements governing:

(i)uses;
(ii)density;
(ii)open spaces;
(iv)structures;
(v)buildings;
(vi)energy-efficiency;

(vii)light and air;
(viii)air quality;
(ix)transportation and public or alternative transportation;
(x)infrastructure;
(xi)street and building orientation and width requirements;
(xii)public facilities;
(xiii)fundamental fairness in land use regulation; and
(xiv)considerations of surrounding land uses to balance the foregoing purposes with a landowner's private property interests and associated statutory and constitutional protections.

RECOMMENDATION

Based on the information in this staff report, staff provides the following conditions for consideration by the Planning Commission regarding the Utah Code Title 17 Update Code Text Amendment:

Conditions:

1. *That any scrivener's errors, minor technical errors, or omitted references discovered during continual staff review may be corrected, provided such corrections do not substantively alter the intent of the amendment.*
2. *That staff shall continue to review and refine cross-references and related technical elements of the County Code prior to adoption by the County Commission.*

PROPOSED TEXT

The proposed amendment to align the County code with the renumbered Utah State Code (Title 17) are under review. Specific language and all applicable references will be added once staff completes a full review of the County code.

RECOMMENDED MOTIONS

Sample Motion for *Approval* – "I move that we approve the Utah Code Title 17 Update Code Text Amendment, based on the findings listed in the memorandum dated December 2, 2025. This approval covers the changes currently proposed and also authorizes correction of any scrivener's errors, minor technical errors, or omitted references that may be discovered during continual staff review. Any future minor adjustments of this nature shall be considered scrivener's corrections and shall not require further County Commission review, and do not substantively alter the intent of the amendment."

Sample Motion for *Approval* with *Conditions* – "I move that we approve the Utah Code Title 17 Update Code Text Amendment, based on the findings listed in the memorandum dated December 2, 2025. This approval covers the changes currently proposed and also authorizes correction of any scrivener's errors, minor technical errors, or omitted references that may be discovered during continual staff review. Any future minor adjustments of this nature shall be considered scrivener's corrections and shall not require further County Commission review, and do not substantively alter the intent of the amendment, but with the following additional conditions:"

1. *List any additional findings and conditions…*

Sample Motion for *Denial* – "I move we deny the Emergency Adoption of Utah Code Title 17 Update Code Text Amendment with the following findings:"

1. *List any additional findings…*

ATTACHMENTS:

Attachment "A": Utah Code Title 17 Update Code Text Amendment

Attachment "A": Utah Code Title 17 Update Code Text Amendment

ORDINANCE NO. CO-25-21

AN AMENDMENT TO THE MORGAN COUNTY CODE TO UPDATE REFERENCES TO THE UTAH CODE FOLLOWING STATE RECODIFICATION OF TITLE 17, RELATING TO COUNTY ORGANIZATION, POWERS, AND LAND USE AUTHORITY, AMENDING RELEVANT PORTIONS OF THE MORGAN COUNTY CODE TO ENSURE CONSISTENCY WITH CURRENT STATE STATUTORY REFERENCES, OTHERWISE KNOWN AS THE UTAH CODE TITLE 17 UPDATE CODE TEXT AMENDMENT, AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Morgan County Commission has previously established land use management regulations for Morgan County as Title XV of the Morgan County Code which established, among other things, the requirements for the enforcement of the Morgan County Code; and

WHEREAS, the regulations established by the Morgan County Commission in Title XV of the Morgan County Code have been determined by the Morgan County staff and the Morgan County Commission to be in need of revision to address these concerns; and

WHEREAS, the Morgan County Planning Commission and Zoning Administrator have reviewed the proposed amendment in accordance with State law and have recommended approval of the same;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF

MORGAN COUNTY, STATE OF UTAH:

Section 1. Amendment and Adoption. Title XV of the Morgan County Code is hereby amended and adopted to update statutory references throughout the code to reflect the recodification of Utah Code Title 17, relating to county organization, powers, and land use authority, as more specifically described in Exhibit "A", attached hereto and incorporated herein by reference.

Section 2. Severability. If any section, part, or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

Section 3. Effective Date. This Ordinance shall become effective after subsequent publication in accordance with State Law, but not before 15 days after its passage.

APPROVED, ADOPTED AND PASSED and ordered published by the Morgan County Commission, this 2nd Day of December 2025.

ATTEST:

_____
Leslie Hyde
Morgan County Clerk

MORGAN COUNTY GOVERNING BODY

_____
Matthew Wilson, County Commission Chair

APPROVED AS TO FORM

_____
Garrett Smith
Morgan County Attorney

Commission Members	Voting: AYE	NAY	ABSENT
Vaughn Nickerson	____	____	____
Mike Newton	____	____	____
Raelene Blocker	____	____	____
Matthew Wilson	____	____	____
Blaine Fackrell	____	____	____

Exhibit "A": Utah Code Title 17 Update Code Text Amendment

** This is a placeholder exhibit, while the updated cross-references are not finalized at this time. The exhibit will, at a future date, contain updated references to the renumbered Utah State Code (Title 17). Staff will continue to review and refine these references prior to adoption by the County Commission.*

County Commission Agenda Request Form

All Agenda items, including back-up materials, must be submitted to:

Morgan County
Attn: Kate Becker
48 West Young Street
P O Box 886
Morgan, UT 84050
Phone: (435) 800.8724

Email: kbecker@morgancountyutah.gov

****ALL DOCUMENTATION IS DUE ON OR BEFORE 12:00 PM ON THE TUESDAY PRIOR TO A SCHEDULED COUNTY commission MEETING****

This form must be submitted, along with any required documentation, or the Agenda Item will not be scheduled until the next County commission Meeting

Commission Meeting Date: 12/2/25 **Time Requested:** 20 min

Name: Joshua Cook **Phone:** (801) 845-4015

Address: 48 W. Young Street

Email: jcook@morgancountyutah.gov **Fax:**

Associated County Department: Planning and Development Department

PURPOSE FOR THE AGENDA ITEM - MUST BE SPECIFIC:

Public Hearing/Discussion/Decision – *Utah Code Title 17 Update Code Text Amendment:* Request for approval of a text amendment to the Morgan County Code (MCC) to update references in the county code to reflect recent recodification of Utah Code Title 17 regarding county organization, powers, and land use authority.

WILL YOUR AGENDA ITEM BE FOR:

DISCUSSION	✔	**PUBLIC HEARING**	✔
DECISION	✔	**PUBLIC MEETING**	
BOTH	✔		
INFORMATION ONLY			

10

MORGAN COUNTY

CASH RECEIPTING, PAYMENTS & DEPOSIT POLICY
Adopted: _____

1. Purpose

This policy establishes standardized procedures for receiving, recording, handling, safeguarding, transferring, and depositing all public funds collected by Morgan County.

This policy ensures accountability, transparency, and legal compliance with:

• Utah Code § 17-74-301 — The County Treasurer shall:
(1) receive all money belonging to the county and all other money by law directed to be paid to the treasurer, including proceeds of bonds, notes, or other evidences of indebtedness issued under Title 11, Chapter 14, Local Government Bonding Act;
(2) deposit and invest all money received under Title 51, Chapter 7, State Money Management Act; and
(3) keep a record of the receipts and expenditures of all such money.
• Utah Code § 17-74-402— Monthly reconciliation with county auditor – Assistance to county auditor in making reports.
(1) The county treasurer shall reconcile with the county auditor by the last day of each month for the preceding month.
(2) The county treasurer shall assist the county auditor to fulfill the reporting obligations described in Section 17-69-306.
• Utah Code § 51-4-2 — Public funds must be deposited daily, if practicable, but no later than once every three banking days.
• Utah State Division of Finance Policy 13-1 — Minimum Requirements for Cash Receipts Procedures (Oct. 31, 2023 revision). These requirements establish statewide internal-control standards for receipting, depositing, and safeguarding cash, as well as separation of duties, reconciliation, and records retention.

2. Scope

This policy applies to all County departments, elected offices, divisions, programs, field personnel, volunteers, and contracted service providers that collect or handle payments on behalf of Morgan County.

This includes, but is not limited to:

- Treasurer
- Clerk/Auditor
- Recorder
- Assessor
- Planning & Development

- Animal Control
- Parks & Recreation
- Fairgrounds
- Sheriff /
- Code Enforcement
- Fire & EMS
- Aiport

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Any department/office/program that collects fees, licenses, fines, or reservations

3. Definitions

• **Cash:** U.S. currency (bills and coins).
• **Payments:** Any funds received by the County, including cash, checks, money orders, credit/debit card payments, or approved electronic payments (per 13-1 definition of "cash receipt").
• **Receiving Office:** Any County office, department, or employee accepting payments prior to transfer to the Treasurer.
• **Treasurer's Office:** The office with legal custody of county funds and responsibility for deposit under Utah Code § 17-74-1.
• **Chain of Custody:** Written documentation of the transfer of funds from a Receiving Office to the Treasurer, required to meet Utah State Division of Finance Policy 13-1 §§ 1, 2, 3, 4, 7 (separation of duties, proper cash receipting control, safeguarding of cash receipts, reconciliation, and documentation).
• **Field Collections:** Payments accepted outside a County office, including animal control, parks, recreation, and special events.

4. Authorized Payment Methods & Systems

Morgan County accepts payments only through the following approved methods, consistent with Utah State Division of Finance Policy 13-1 Section 2 (Proper Cash Receipt Control).

4.1 In-Person Payments

• Cash
• Checks payable to "Morgan County"
• Credit/debit cards via County-approved platforms

Used for (including but not limited to):

• Land-use applications through CivicReview
• Building permits
• Sewer/utility/garbage coordination fees
• Dog licenses & animal control fees
• Business licenses / special events permits

• Any fee requiring in-person payment
• Property taxes

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4.2 Online Payments

Online payments may only be accepted through County-approved platforms and the County's Official Venmo Account.

Any future online payment system must be approved by:

1. Treasurer;
2. Clerk/Auditor; and
3. County Attorney.

4.3 Prohibited Payment Methods

The following are strictly prohibited:

• Personal peer-to-peer apps (Venmo, CashApp, Zelle, PayPal personal)
• Personal Square readers or Stripe accounts
• Checks payable to individual employees
• Any payment routed through a personal bank account

Use may result in discipline, reimbursement obligations, termination, and/or referral to the County Attorney.

5. Responsibilities

5.1 Receiving Offices / Employees

Receiving Offices must:

• Issue receipts for all payments (13-1 § 2a).
• Secure funds in a locked drawer, safe, or lockbox (13-1 § 3c).
• Complete a written Payment Transfer Log documenting custody transfer (13-1 §§ 1, 2, 4, 7).
• Deliver funds to the Treasurer daily or next business day (Utah Code § 51-4-2 statutory maximum: three banking days).
• Report discrepancies immediately.
• Use only approved systems and methods.

5.2 Treasurer's Office

The Treasurer shall:

• Receive, count, and verify all funds at time of transfer.
• Sign the Payment Transfer Log acknowledging custody.
• Maintain custody of funds (Utah Code § 17-74-301).
• Make all deposits (Utah Code § 17-74-301; Utah Code § 51-4-2; 13-1 § 3a).
• Record deposits in the financial system (13-1 § 6).
• Maintain supporting documentation (13-1 § 7).
• Reconcile bank statements, deposits, transfer logs, and system entries monthly (Utah Code § 17-74-402; 13-1 § 4).

5.3 Oversight & Segregation of Duties

Required under 13-1 § 1.

Because Treasurer staffing is limited:

• Monthly reconciliations must be reviewed by another employee or the elected Treasurer.
• No employee may both receive funds and reconcile bank activity.
• Exceptions require written approval from the Treasurer and County Attorney.

6. Receipting Procedures

6.1 Receipt Requirement

A receipt must be issued for every payment (13-1 § 2a).
Departments must retain copies for audit.

6.2 Recording Payments

Payments must be recorded in the County's financial system:

• The same day the deposit is made, whenever possible (13-1 § 6a);
• If not possible, no later than three business days after the deposit (13-1 § 6a); and
• Within the same fiscal month for reconciliation purposes (13-1 § 6b).

6.3 Safeguarding Funds

Required under 13-1 § 3.

Funds must be:

- Locked and secured
- Restrictively endorsed to 'Morgan County – for deposit only'
  • Out of public access
  • Handled only by authorized staff

• Never stored in personal vehicles
• Never kept on an employee's person after shift

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7. Field Collections

Required under 13-1 §§ 2 and 3.

Field staff must:

• Use only County-approved methods
• Issue receipts immediately
• Store funds in County lock pouches
• Deliver funds same day or next business day
• Complete a Payment Transfer Log

Personal Venmo or similar apps may not be used.

8. Transfer of Payments to the Treasurer

8.1 Delivery Requirement

Funds must be delivered:

• Daily, or
• Next business day if office is closed or staffing-limited

(Utah Code § 51-4-2 deposit within three banking days).

8.2 Required Chain-of-Custody Documentation

Each transfer must include:

• Date & time
• Department
• Delivering employee
• Cash amount
• Check total & count
• Card batch reports (if applicable)
• Signatures of delivering and receiving employees
• Notes of discrepancies

8.3 Verification

Treasurer staff must count funds in the presence of the delivering employee (13-1 §§ 3, 4).

9. Deposits

9.1 Treasurer Exclusivity

All deposits shall be made only by the Treasurer's Office (Utah Code § 17-74-1; 13-1 § 3a).

9.2 Timing

Treasurer must deposit:

- Daily when practicable;
- When cash reaches $200;
- No later than three banking days (Utah Code § 51-4-2).

9.3 Deposit Documentation

Treasurer must maintain:

- Deposit slips
- Bank confirmations
- Card settlement reports
- Transfer logs
- Financial system entries
- Required documentation per State retention schedules (13-1 § 7)

10. Reconciliation & Oversight

10.1 Monthly Reconciliation

Required under Utah Code § 17-74-402 and 13-1 § 4.

Reconciliation must include:

- Bank statements
- Deposits
- Transfer logs
- Receipts
- Online payment reports
- Financial system entries

10.2 Secondary Review & Examination of Records

Required under 13-1 § 1b and Utah Code § 17-74-403

10.3 Department-Level Verification

Departments may request month-end or quarter-end confirmation that delivered payments were properly deposited.

11. Record Retention

Required under 13-1 § 7 and Utah Archives.

Minimum retention:

• 7 years (13-1 § 7a)
• 10 years if stored in electronic systems comparable to FINET
• Longer if required by Utah Archives schedules

Records include:

• Receipts
• Transfer logs
• Deposit documentation
• Reconciliations
• Online payment system reports
• Batch settlement reports
• Department receipt logs

12. Non-Compliance & Corrective Action

Failure to comply may result in:

• Supervisor or HR corrective action
• Removal of authority to handle funds
• Required reimbursement

Termination
• Referral to the County Attorney
• Audit findings reported to the State Auditor

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13. Adoption

This policy is adopted by the Morgan County Commission on _____ and remains in effect until amended or repealed.

11

- Final application emailed on 9/30/25
- Clarification requested by USDOT / BAB emailed on 10/10/25
- Confirmation that the application made it past the initial phase onto merit review on 10/14/25

To once again clarify, we eliminated the in-kind component. This proposal provides $1 million in upfront funding—without a matching requirement—for Morgan County to explore potential partnerships and implementation scenarios. This approach positions Morgan County and UDOT for possible future funding opportunities but does not obligate them to proceed beyond the initial exploration phase.

In simple terms, this will help identify which partnerships and funding options could provide the most benefits. It will give Morgan County choices to look at, and they can decide if or how they want to move forward.

Torchbearers of Triumph: Mountain Green's Strategic Ascent to the 2034 Winter Olympic and Paralympic Games

F. Appendices

Appendix I – Asset Information:
- Asset 1: I-84/Trappers Loop Interchange and Access Corridors

- Asset 2: Mountain Green Connections and Shuttle Hub Network

Appendix II- Map

Appendix I – Asset Information

Asset 1: I-84/Trappers Loop Interchange and Access Corridors

Owner/Operator: Utah Department of Transportation (UDOT)
Asset Type: Interstate highway interchange and connecting corridors

Current Condition:
- Primary access route between Morgan County and Snowbasin Resort.
- Handles ~20,000 vehicles/day (peak weekends), with congestion and safety issues.
- Limited shoulders for incident management and winter snow storage.

Challenges:
- Capacity constraints during peak Olympic flows (20,000+ daily spectators).
- Bottleneck at I-84/SR-167 interchange ramps.
- Vulnerability to winter closures and crashes.

Proposed IFAC Activities:
- Conduct Value-for-Money (VfM) analysis comparing DBFOM, availability payment, and traditional delivery.
- Assess concession opportunities for interchange upgrades, reversible lanes, HOV/Bus priority, and incident shoulders.
- Bundle with shuttle/connection projects for efficiency.

Potential Private Sector Role:
- DBFOM contracts for interchange enhancements.
- Long-term concession with tolling or availability payments.
- Operations support for snow management and traffic monitoring.

Expected Outcomes:
- Olympic surge capacity, improved safety, and congestion relief.
- Credit-readiness for TIFIA/RRIF-supported financing.

Asset 2: Mountain Green Connections and Shuttle Hub Network

Owner/Operator: Morgan County (with UDOT, UTA, Snowbasin partnership)
Asset Type: Multimodal transport (shuttle hubs, connections, micro-mobility)

Current Condition:
- Limited park-and-ride capacity.
- Connections exist but lack ADA access and winter maintenance.
- No alternative fuel or permanent shuttle facilities.

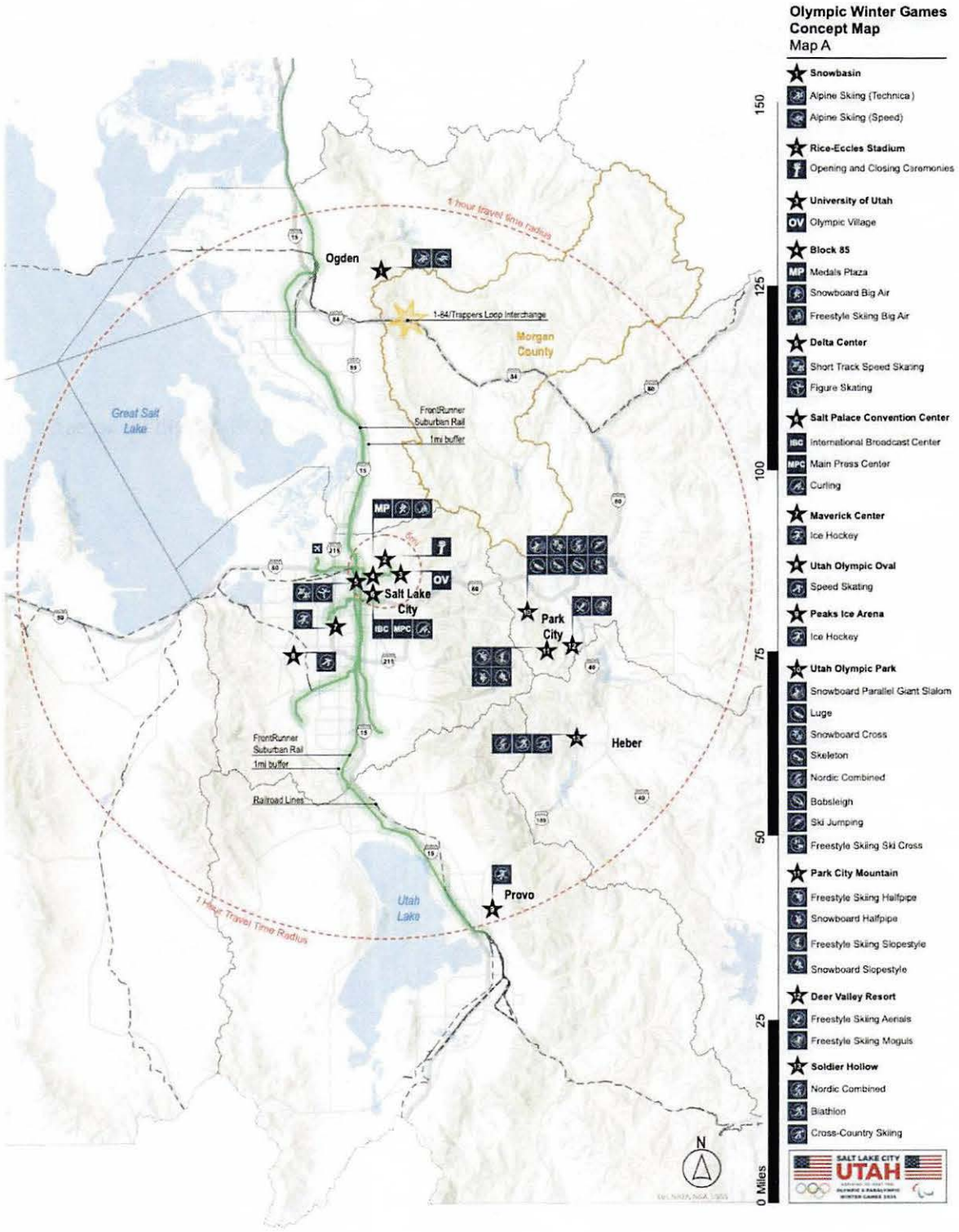
Challenges:
- No current Olympic-scale shuttle system.
- ADA compliance and alternative fuel integration needed.
- Resident access must be preserved during Olympic operations.

Proposed IFAC Activities:
- Develop concession frameworks for shuttle hubs and connections.
- Integrate alternative fuel infrastructure, idle-free shuttle operations, ADA-compliant access, and resource-efficient stormwater management designs.
- Potential pilot drills for shuttle operations during snow events.

Potential Private Sector Role:
- Financing and operating shuttle hubs (concessions).
- Alternative fuel infrastructure through vendor partnerships.
- Maintenance contracts for connections and mobility hubs.

Expected Outcomes:
- Reduced single-occupancy vehicle use.
- Olympic-ready multimodal hub with lasting community legacy.
- Alignment with DOT priorities: resilience and innovation.

Appendix II – Map Information



Torchbearers of Triumph: Mountain Green's Strategic Ascent to the 2034 Winter Olympic and Paralympic Games

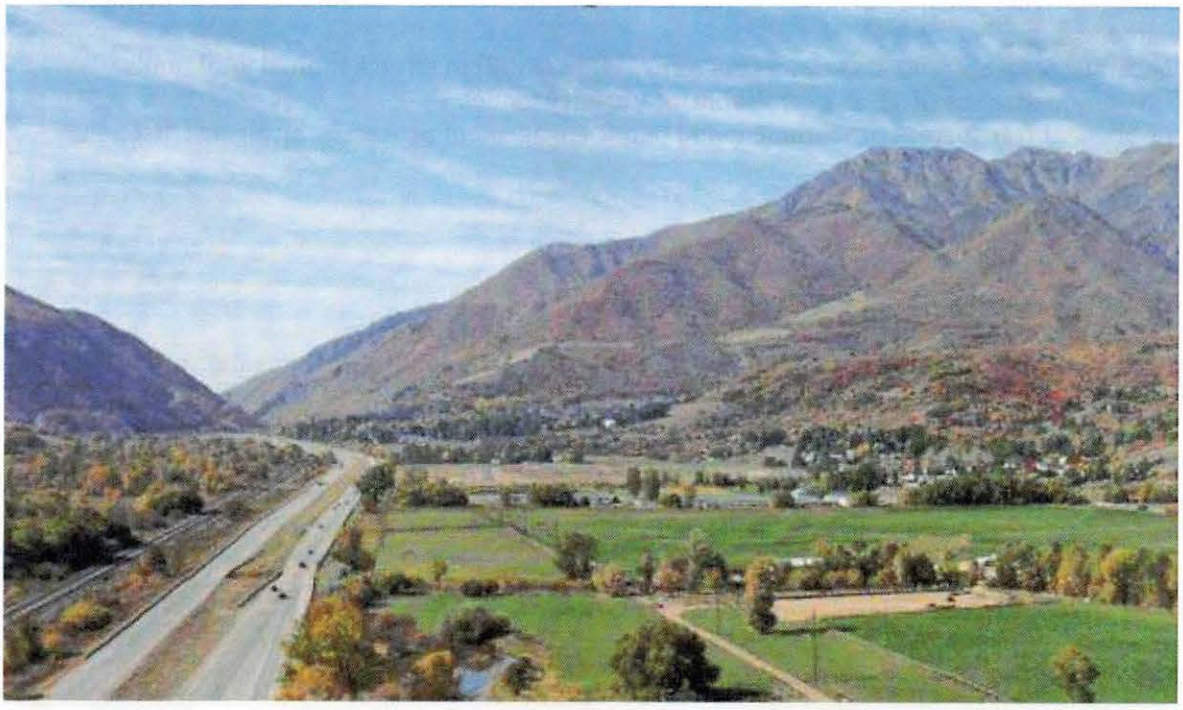
A. Proposal Overview

Applicant Entity: Morgan County, Utah, in partnership with the Mountain Green Community, Utah Department of Transportation (UDOT), Utah Transit Authority (UTA), Snowbasin Resort, and the Utah Olympic Legacy Foundation.

Type of Cooperative Agreement: Technical Assistance – Program of Existing Assets.

Introduction & Context

Morgan County is a small but rapidly growing rural jurisdiction in northern Utah. Nestled in the Weber River Valley, the community of Mountain Green sits on the access corridor to Snowbasin Resort — the confirmed venue for Alpine skiing and speed events during the 2034 Salt Lake City–Utah Winter Olympic and Paralympic Games. While the Games bring global visibility and opportunity, they also pose extraordinary challenges for a county of fewer than 15,000 residents. Current infrastructure cannot accommodate peak Olympic demand. The I-84/Trappers Loop interchange and surrounding corridors already face seasonal congestion and weather-related vulnerabilities, while Mountain Green lacks a formal shuttle hub and multimodal connection network. These pinch points threaten Olympic operations and long-term community well-being.



The photo shows I-84 in Morgan County, near the site of a proposed new interchange designed to better link the interstate with Trappers Loop Road. The plans will be the focus of a public hearing on Wednesday. (Photo: Utah Department of Transportation)

Proposed Use of IFAC Funds

Morgan County seeks IFAC Technical Assistance funding to evaluate innovative finance and asset concession opportunities for two bundled Olympic-critical assets:

- **Asset 1:** I-84/Trappers Loop Interchange and Access Corridors
- **Asset 2**: Mountain Green Connections and Shuttle Hub Network

Funds will be directed to:
- **Procurement of Advisors** — finance, legal, P3 delivery, engineering, and technical advisory specialists.
- **Value-for-Money (VfM) Analysis** — comparing DBFOM, availability payments, and toll/managed lane models against traditional public delivery.
- **Concession Framework Development** — governance, risk allocation, labor protections, and resilience standards.
- **Capacity Building** — embedding advisors with County staff to build technical knowledge in P3 evaluation and procurement oversight.
- **Games Readiness Task Force (GRTF)** — aligning state, local, and Olympic partners around financing and delivery strategies.

Expanded Capacity Sought

Currently, Morgan County has limited technical capacity in innovative finance and concession structuring. With IFAC support, the County will expand its ability to:
- Engage private partners in financing, construction, maintenance, and operations of Olympic-related assets.
- Leverage federal credit assistance programs (TIFIA/RRIF) to stretch limited local funds.
- Institutionalize the GRTF as a replicable interagency model.
- Implement transparent procurement and public engagement processes, ensuring trust and accountability.

Goals of Participation

By participating in IFAC, Morgan County intends to:
- Deliver a comprehensive P3 feasibility and implementation roadmap.
- Achieve **credit-readiness for TIFIA-supported projects by 2028**, enabling delivery before the 2034 Games
- Reduce taxpayer burden while aligning with DOT goals of **safety, resilience, innovation, and economic growth.**
- Create enduring legacies like multimodal connections, ADA-compliant shuttle hubs, and resilient roadway access that will serve residents and visitors for decades

B. Proposed Activities, Needs, and Goals

Identification of Need (Technical Criterion #1)

Mountain Green's location within the Salt Lake City–Utah 2034 Winter Olympic and Paralympic Games orbit creates extraordinary demands on infrastructure that was never designed for international-scale events. The **I-84/Trappers Loop interchange and adjacent access corridors**

already experience winter congestion, safety concerns during storms, and limited multimodal options. Similarly, the **Mountain Green Connections and Shuttle Hub Network** is currently informal and fragmented, lacking capacity for large-scale shuttle operations or connection-based spectator movement. Without targeted planning and innovative financing, these bottlenecks will compromise not only Olympic event operations but also long-term community resilience.

Compounding the current physical infrastructure gaps and vulnerabilities is the County's **limited expertise in innovative finance.** Morgan County has successfully managed smaller-scale projects and coordinated with UDOT on previous transportation improvements but lacks internal staff capacity to design, negotiate, and monitor complex concession agreements or apply for TIFIA / RRIF credit assistance. This funding will directly address those capacity gaps and assist in capitalizing on otherwise missed opportunities.

Desired Goals and Outcomes (Technical Criterion #2)

The overarching goal is to ensure that Olympic-critical assets are delivered on time, efficiently, effectively, and without undue burden on taxpayers. Specific goals include:

- **Deliver P3-ready frameworks** that clearly outline governance, risk allocation, and labor protections for bundled assets.
- **Achieve TIFIA/RRIF credit readiness by 2028**, ensuring Morgan County can access federal credit programs to accelerate delivery.
- **Institutionalize a Games Readiness Task Force (GRTF)** that unites UDOT, UTA, Snowbasin, and local stakeholders in a long-term delivery strategy.
- **Create viable legacies** such as resilient roadways, ADA-compliant shuttle hubs, and multimodal connections that benefit the community well beyond 2034.
- **Demonstrate replicable capacity-building**, enabling Morgan County to apply P3 and innovative finance models to future regional infrastructure needs.

Development Strategy (Technical Criterion #3)

To overcome current expertise limitations, Morgan County will **embed expert advisors directly into County operations.** These advisors — specializing in finance, legal structuring, engineering, and technical advisory — will conduct analyses while also transferring skills to local staff. Advisors will lead structured training modules covering:

- TIFIA/RRIF credit assistance application requirements
- Fundamentals of P3 and VfM analysis
- Procurement and contract oversight best practices
- Frameworks, governance, and resilience performance standards

By the end of the cooperative agreement, Morgan County staff will have the ability to independently evaluate innovative financing structures, engage private partners, and ensure accountability in long-term concession agreements.

Proposed Activities

1. Value-for-Money (VfM) & P3 Delivery Analysis
Advisors will conduct a VfM analysis comparing traditional delivery with P3 models (DBFOM,

availability payments, toll/managed lanes). The study will quantify lifecycle costs, risk allocation, and financing efficiency, forming the technical foundation for bundled delivery of the interchange and shuttle hub.
DOT Alignment: Innovation & Economic Strength *— cost-effective delivery, reduced reliance on public funds.*

2. Concession & Innovative Finance Structuring
Draft concession frameworks will be developed covering governance, revenue models, labor protections, and resilience standards. Tailored for the interchange and shuttle hub, these frameworks will attract private partners while protecting public interests.
DOT Alignment: Safety and Innovation *— reliable Olympic access, worker protections, ADA access, and affordable shuttle options.*

3. Stakeholder Engagement & Public Input
Quarterly workshops, surveys, and targeted meetings will ensure transparency, integrate community feedback, and build trust. Potential pilot drills (e.g., shuttle flow during snowstorms) may provide operational insights.
DOT Alignment: Community Engagement *— includes rural and vulnerable populations.*

4. Capacity Building & Staff Training
Advisors will embed within County departments to train staff on VfM, credit-readiness, and procurement oversight. The GRTF will institutionalize coordination, ensuring knowledge persists beyond the agreement.
DOT Alignment: Innovation & Economic Strength *— builds operational effectivness and reduces consultant dependency.*

5. Resilience Integration
Frameworks may include standards for alternative fuels, idle-free shuttles, ADA facilities, and water-wise stormwater management, ensuring legacy assets meet federal and state resiliency goals.
DOT Alignment: Resiliency *— improves winter weather response, aligns with federal strategies.*

6. Implementation Roadmap & Credit Readiness
A detailed roadmap will include legal steps, draft RFQs/RFPs, and TIFIA/RRIF credit-readiness documentation, positioning the County to launch procurement by 2028 and deliver projects before the Games.
DOT Alignment: Innovation & Economic Strength *— leverages private capital and federal credit to accelerate timelines.*

Alignment with USDOT Strategic Goals

The proposed activities directly support USDOT key strategic goals:

- **Safety:** Congestion relief and incident management during peak Olympic events and beyond.
- **Innovation:** First-ever P3 analysis and concession structuring in Morgan County. Considerations for AI and digital solutions may also be explored.

- **Economic Strength:** Supports Olympic tourism, reduces taxpayer burden, and creates opportunities for small businesses and future economic and workforce development.

C. Workplan

The proposed activities will be implemented over a **36-month cooperative agreement period**. The workplan is structured into four sequential phases, each with clear milestones, deliverables, and opportunities for public input. This phased approach ensures that Morgan County not only produces the required analyses and concession frameworks but also builds enduring internal capacity to manage innovative financing tools.

Phase 1: Initiation and Advisor Procurement (Months 0–3)

This phase establishes governance and secures technical expertise. Morgan County will issue a qualifications-based selection through a Request for Qualifications (RFQ)/ Request for Proposal (RFP) to procure advisors in finance, legal structuring, engineering, P3 delivery, and technical advisory. Selection will be based on national expertise and capacity to train staff while delivering technical products.

Simultaneously, the County will launch the Games Readiness Task Force (GRTF) with UDOT, UTA, Snowbasin Resort, the Utah Olympic Legacy Foundation, and community representatives. Meeting monthly, the GRTF will oversee progress, coordinate partners, and resolve issues.

Advisors will also prepare a baseline asset inventory of the I-84/Trappers Loop interchange and Mountain Green Shuttle Hub Connection Network, providing a benchmark for later VfM analysis.

Milestones: Executed advisory contracts; adoption of GRTF charter; baseline asset inventory report.

Phase 2: Value-for-Money Analysis and Early Engagement (Months 4–12)

Advisors will conduct a comprehensive VfM analysis comparing DBFOM concessions, availability payments, and toll/managed lane options against traditional delivery, with sensitivity testing for construction costs, interest rates, and revenues.

Meanwhile, Morgan County will begin public engagement through quarterly workshops and surveys, documenting results in a Public Engagement Summary Report demonstrating responsiveness to community concerns.

Advisors will also deliver the first round of staff training on P3 basics, VfM methodologies, and TIFIA credit eligibility.

Milestones: Interim VfM and P3 Options Report; Public Engagement Summary; staff training certificates.

Phase 3: Concession Framework Development and Resiliency Integration (Months 13–24)

Advisors will draft concession frameworks for bundled assets, defining governance, risk allocation, revenue models, and performance standards. Resilience standards will be integrated, covering alternative fuels, idle-free shuttles, ADA compliance, and resource-efficient stormwater management .

Pilot drills (e.g., simulating shuttle flows during snowstorms) may be conducted to test readiness. Training will advance to procurement, concession oversight, and financial monitoring. The GRTF will hold a mid-project review to ensure alignment and transparency.

Milestones: Draft concession framework and resilience performance matrix; after-action report from pilot drills (if conducted).

Phase 4: Implementation Roadmap and Credit Readiness (Months 25–36)

Advisors will finalize the P3 feasibility report, integrating VfM results, concession frameworks, and financing structures. A credit-readiness package for TIFIA/RRIF will include cash flow models, repayment plans, and risk assessments.

To expedite procurement, RFQ/RFP templates will be developed. Final training will cover financial close, long-term contract monitoring, and community accountability.

The GRTF will close with adoption of a final Implementation Roadmap, endorsed by County leadership, setting a timeline to launch procurement by 2028.

Milestones: Final P3 Feasibility Report; credit-readiness package; endorsed Implementation Roadmap; final capacity-building report.

Feasibility of Workplan (Readiness Criterion #1)

This application presents a clear, achievable workplan with a streamlined procurement timeline, positioning Morgan County to complete all activities within the three-year period. The County is committed to fostering collaboration through transparent, accessible engagement that empowers communities to voice concerns, shape outcomes, and contribute to an Olympic-ready future.

Engagement will occur across all four phases through workshops, surveys, and stakeholder meetings with residents, schools, and businesses. Potential pilot drills will further involve the community by simulating operational scenarios and gathering feedback.

Private Sector Investment Viability (Readiness Criterion #2)

This forward-thinking initiative creates strong opportunities for private partners in project development, financing, construction, shuttle hub operations, and long-term concession management. Within five years, joint development strategies and other P3 models can be advanced, positioning Morgan County to leverage the transformative momentum of the 2034 Winter Olympics.

These opportunities will attract investment while maintaining safeguards such as labor protections and performance standards, ensuring lasting community benefits in mobility, resilience, and economic growth well beyond the Games.

Capacity to Deliver Proposed Activities (Readiness Criterion #3)

Morgan County has proven expertise and institutional capacity, with a record of effective project management and procurement of expert services. A dedicated team, supported by established policies and regional partnerships, will ensure seamless oversight and delivery. The workplan calls for ~2,300 hours of advisor support (finance, law, engineering, technical advisory, P3 delivery) and ~850 hours of County staff: 200 from the Public Works Director, 300 from the County Planner, 150 from the Emergency Manager, and 200 from administrative staff. This combined effort ensures County staff are active participants, building long-term organizational capacity rather than relying solely on external advisors.

Feasibility of Budget Plan (Readiness Criterion #4)

The budget is prudent, well-justified, and aligned with the Cooperative Agreement's scope. It optimizes resources, covers eligible personnel costs with clear breakdowns (titles, rates, and hours), and leverages in-kind contributions and complementary funding. This approach ensures efficiency, accountability, and high-value outcomes without fiscal strain.

D. Budget

Morgan County requests **$1,000,000 in IFAC Technical Assistance Cooperative Agreement funds** under the "Program of Existing Assets" category. No local match is required for the first $1,000,000.

Activity	IFAC Funds	Other Federal	Total
Advisor Procurement	$100,000	$0	$100,000
VIM Analysis & P3 Modeling	$325,000	$0	$325,000
Concession Framework & Resiliency Standards	$250,000	$0	$250,000
Public Engagement & Workshops	$150,000	$0	$150,000
Capacity Building & Training	$100,000	$0	$100,000
Implementation Roadmap	$50,000	$0	$50,000
In direct Costs (10% de minims)	$25,000	$0	$25,000
TOTAL	**$1,000,000**	**$0**	**$1,000,000**

Narrative Explanation

- **Largest investment** ($325,000) supports the Value-for-Money analysis and P3 modeling, the core technical product of the grant.
- **Framework and resiliency standards** ($250,000) fund legal, financial, and technical advisory that ensures concessions include resilience and economic measures.
- **Public engagement** ($150,000) IFAC covers workshops, surveys, and drills.
- **Capacity building** ($100,000) IFAC supports embedded advisor training and GRTF coordination.
- **Indirect costs** reflect Morgan County's election of the 10% de minimis rate under 2 CFR § 200.414(f).

Compliance

Morgan County does not have a Negotiated Indirect Cost Rate Agreement (NICRA) and currently elects the 10% de minimis rate. All procurement will follow **2 CFR Part 200** with transparent RFQs/RFPs, conflict-of-interest policies, and financial monitoring.

E. Oversight and Staffing

Leadership & Oversight:

- Morgan County Public Works Director (200 hrs) — GRTF chair, procurement oversight.
- Morgan County Planner (300 hrs) — land use integration, engagement.
- Morgan Emergency Manager (150 hrs) — drills, incident planning.
- Morgan Administrative staff (350 hrs) — logistics, reporting.

Institutional Controls:

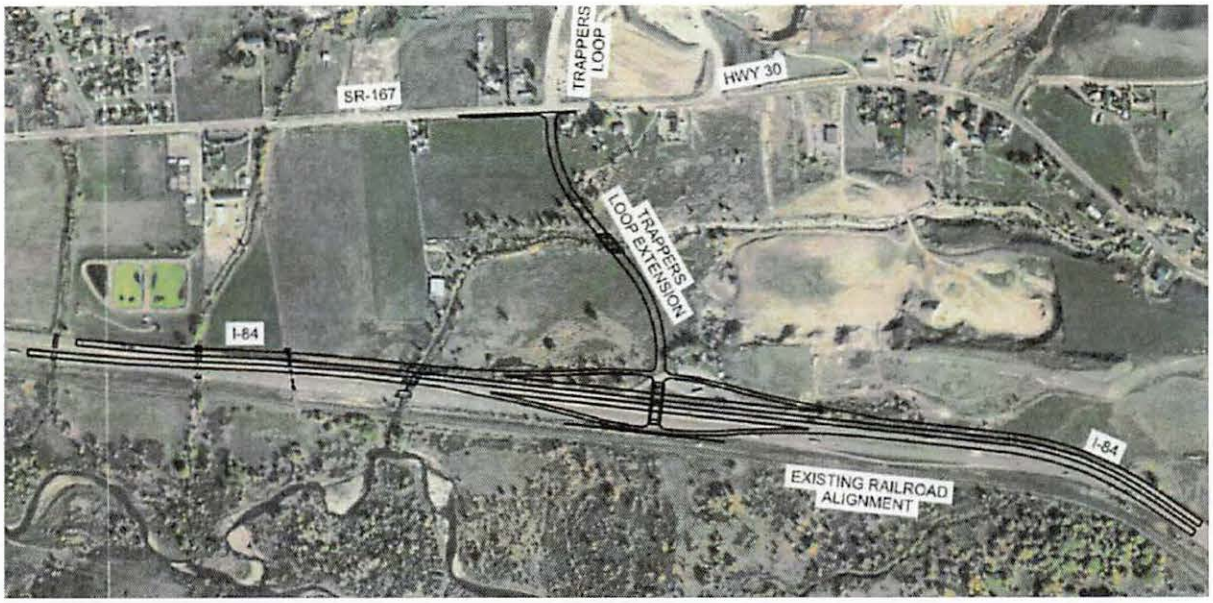
Transparent RFQ/RFP process, conflict-of-interest policies, monitoring under 2 CFR Part 200. Past Experience: Morgan County has procured expert services for transportation planning, coordinated with UDOT on prior Olympic readiness projects, and managed bond-supported infrastructure financing. Morgan County has administered multiple Federal grants and is fully prepared to ensure compliance with all Federal Regulations (e.g. 2 CFR Part 200). Locally administered grants include but are not limited to:

- CARES Act Coronavirus Relief Fund (CRF) (2020): $1,748,229 allocated to Morgan County government. The county used these funds to administer the Morgan County CARES Business Grant Program, providing up to $10,000 per eligible small business or nonprofit (up to 49 employees) for COVID-related expenses.
- American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) (2021): $2,354,945 allocated to Morgan County government. These funds supported local recovery efforts.
- FEMA Public Assistance Grants (2023–2024): At least $31,162 awarded for culvert replacement as part of flood recovery from 2023 disasters. Additional funds were made available to Morgan County (along with other Utah counties like Sanpete and Wasatch) for debris removal, emergency protective measures, and infrastructure repairs. This is part of broader FEMA funding exceeding $6 million for Utah flood recovery.

- HUD Community Development Block Grant (CDBG) Small Cities Program (Ongoing, including 2020–2025): Morgan County has administered CDBG funds for low- and moderate-income housing and community improvements. Examples include purchasing residential lots for eligible homeowners to reduce housing costs. In 2021, the Wasatch Front Regional Council (WFRC) received $359,427 in CDBG funds (Round 3) for use in Morgan, Tooele, and Weber counties, with Morgan County eligible for shares. This federal program is administered through state/regional entities but managed locally.

Summary

Awarding this IFAC Technical Assistance Cooperative Agreement to Morgan County is a visionary investment in innovative finance, empowering a rural community to harness the 2034 Winter Olympic and Paralympic Games for transformative impact. By addressing our expertise gaps in P3 structuring and federal credit programs, this funding will unlock private sector collaborations to upgrade assets ensuring seamless, resilient access to Snowbasin Resort amid global surges. It will deliver enduring legacies of future focused infrastructure and multimodal connections while reducing taxpayer burdens and fostering replicable models for rural resilience. Perfectly aligned with USDOT's goals of safety, innovation, and economic strength, our proposal turns Olympic momentum into lasting prosperity, making Morgan County a national exemplar for high-stakes event-driven growth.



MEMORANDUM

To: Morgan County Commission
From: Janet Christoffersen, Deputy County Attorney
Date: November 7, 2025
Re: Innovative Finance and Asset Concession (IFAC) Technical Assistance Grant — Updated Program Summary, Current Application Context, and Process Clarifications

1. Overview of the IFAC Program

The Innovative Finance and Asset Concession (IFAC) program, administered by the U.S. Department of Transportation's Build America Bureau, provides technical assistance funding only (*not* construction or utility relocation funds or trails) to help public entities evaluate innovative financing, asset concession, and public-private-partnership (P3) models for existing transportation infrastructure.

The program's purpose is to build public-sector capacity to analyze, negotiate, and oversee alternative delivery or financing structures that might later leverage private capital or federal credit assistance.

Maximum Federal Award: $2 million
Period of Performance: Up to 36 months

2. Eligible Applicants and Match Requirements

Eligible Entities: States, counties, municipalities, special-purpose districts, or public authorities that *own or control* existing transportation assets and *have legal authority* to transfer benefits or responsibilities for those assets.

Match Requirements (per NOFO § C.2):

- Awards up to $1 million – 100 percent federal share (no match).
- Awards over $1 million – 50 percent federal / 50 percent non-federal match on the excess.

3. Two Grant Types and Typical Uses

Grant Type	Purpose	Illustrative Eligible Activities
Technical Assistance Cooperative Agreement (Program of Existing Assets ≥ 2)	Builds organizational capacity	Asset scans; value-for-money (VfM) analyses; governance/risk frameworks; training; transparency and public-interest policies.
Expert Services Cooperative Agreement	Project-specific advisory support	Feasibility and revenue studies; TIFIA/RRIF credit preparation;

Grant Type	Purpose	Illustrative Eligible Activities
		procurement strategy; joint-development structuring.

4. Eligible Activities

Technical Assistance: Asset scans of multiple public facilities; VfM analysis; P3/concession frameworks; staff training for financial evaluation and procurement oversight.
Expert Services: Project-level financial/legal advisory; credit-readiness documents for potential federal financing; early negotiation support for concessions (analysis only).

5. Current Morgan County Application (Amended)

Title: *Torchbearers of Triumph: Mountain Green's Strategic Ascent to the 2034 Winter Olympic and Paralympic Games*
Applicant (as filed): Morgan County, Utah — with references to UDOT, UTA, Snowbasin Resort, and the Utah Olympic Legacy Foundation
Type: Technical Assistance — Program of Existing Assets
Amount Requested: $1,000,000 (100 percent federal, no match)

Assets Listed:

1. I-84 / Trappers Loop Interchange and Access Corridors (UDOT asset)
2. Mountain Green Connections and Shuttle Hub Network (County concept)

Proposed Uses (per application):

- Procure finance, legal, engineering, and P3 advisors
- Conduct VfM analysis comparing DBFOM/availability vs. traditional delivery
- Draft concession frameworks with resilience and labor standards
- Establish a "Games Readiness Task Force (GRTF)"
- Train County staff on innovative finance and procurement oversight
- Produce a TIFIA credit-readiness roadmap by 2028

6. Budget Summary (Per Application)

Activity	IFAC Funds
Advisor Procurement	$100,000
Value-for-Money & P3 Modeling	$325,000
Concession Framework & Resiliency Standards	$250,000
Public Engagement & Workshops	$150,000
Capacity Building & Training	$100,000
Implementation Roadmap	$50,000

Activity	IFAC Funds
Indirect (10% de minimis)	$25,000
Total	**$1,000,000**

The County's submission removed prior in-kind references and now seeks the full federal share. No local contribution is required for eligibility.

In lay terms: nearly all of the $1 million budget is directed toward technical and financial studies to evaluate how a private partner might finance and operate a shuttle or related concession, develop contract frameworks, and test whether those models could later qualify for federal loan programs like TIFIA.

7. Scope and Emphasis of the Application

Although framed as "capacity-building," the deliverables place strong emphasis on:

- Developing public-private partnership (P3) and concession frameworks;
- Achieving TIFIA/RRIF credit-readiness by 2028; and
- Establishing a multi-agency "Games Readiness Task Force."

These are consistent with IFAC's technical-assistance purpose but clearly orient the work toward future private-sector delivery and financing, rather than a broader county infrastructure-readiness plan.

In plain terms: while the application presents itself as a study to help the County build expertise, most of the work centers on how a private company could run and finance a shuttle or other Olympic-related transportation service using federal loan programs and long-term concession contracts. It is essentially a planning study for potential private operation and financing, not a study of the County's overall transportation needs or existing infrastructure conditions.

7A. Understanding the Proposed P3 and Financing Structure

Public-Private Partnership (P3) / Concession Model

Under the IFAC framework, a P3 or Asset Concession allows a private company ("concessionaire") to finance, operate, or maintain a public asset for a fixed period (typically 20 to 40 years) in exchange for the right to collect revenue or service payments.

- The County would retain ownership, but day-to-day operations and revenue streams (e.g., shuttle fares, parking, or advertising) would be managed by the private operator.
- The private partner could also develop or lease surrounding commercial pads or retail space at the shuttle hub, as long as public access remains available.
- At the end of the concession term, the facility usually reverts to the public entity - often after its useful life has been largely expended, leaving renewal or maintenance responsibilities with the County.

TIFIA Financing

The Transportation Infrastructure Finance and Innovation Act (TIFIA) program provides low-interest, long-term federal loans for major transportation projects.

- IFAC funds cannot pay for construction; they only pay for advisory work to make a project "credit-ready."
- Once credit-ready, a private partner could apply for a TIFIA loan—typically at below-market interest rates, repayable over up to 35 years—secured by projected shuttle or lease revenues.
- In effect, the IFAC work sets the stage for a privately financed, privately operated system supported by federal debt but ultimately tied to a public asset.

Implications

Such structures can deliver improvements without immediate local outlay, but they also:

- Shift control and revenue to a private operator;
- Create long-term commitments that may limit public flexibility; and
- Return assets to the County only after the concession term, potentially with deferred maintenance or replacement costs.

8. Process and Governance Concerns

8.A. Submission Authority and Provenance

The application was drafted and submitted by a private developer using the County's federal grant identification number, accompanied by a letter signed by the Commission Chair but authored by the developer himself as the application was submitted at the deadline before full disclosure into the grant requirements and uses could be provided to the County Commission. The application was filed without full Commission review, without legal vetting, and without a clear understanding of the program's actual funding limits. The County Commissioner was not advised that IFAC funds are restricted to technical assistance only and cannot be used for trails, construction, developer work, or infrastructure reimbursement.

Risk:
This sequence creates a significant governance and representation exposure for the County.

- It gives the appearance that the County endorsed a developer-authored federal application advancing private-partnership studies under County credentials.
- It may constitute misrepresentation of authorship and intent if USDOT later determines that the scope primarily benefits a private development area or potential concessionaire.
- It introduces a potential conflict-of-interest and procurement contamination as the developer's direct authorship could disqualify affiliated entities from later advisory procurements.

- It also jeopardizes the County's ability to pursue future IFAC or federal technical-assistance funding, as the Build America Bureau may view the County as having already received or misapplied its single funding opportunity under the program.

Remedy:

- The County Commission should formally consider withdrawing the application to protect the County's reputation, eligibility, and compliance posture.
- If withdrawal is not permitted or the Commission wishes to proceed, the Commission must publicly ratify the application by motion, acknowledging that it now fully understands the IFAC program's limits (technical studies only, no construction or developer reimbursement) and assuming ownership of the submission.
- A corrective letter should then be transmitted to the Build America Bureau clarifying that the prior application was submitted without full Commission authorization, that the County has now reviewed and affirmed or withdrawn it, and that no private party is authorized to represent or speak on behalf of Morgan County in federal grant matters.
- The Commission should also note in the record that continuing with the current submission may reduce or eliminate eligibility to apply next year for a more appropriate, County-driven IFAC project focused on infrastructure inventory, safety, and long-term planning — which could deliver broader public benefit.

8.B. UDOT Asset Reliance Without Partnership Agreement

Asset 1 — the I-84 / Trappers Loop Interchange and Access Corridors — is wholly owned and operated by UDOT, not Morgan County. Yet the current IFAC application identifies this interchange as a County "asset" for purposes of federal funding analysis. No interlocal agreement, MOU, or written concurrence from UDOT was included authorizing Morgan County to act on the Department's behalf or to use UDOT's infrastructure data, identifiers, or project concepts in a federal grant proposal.

Risk:
This represents a serious eligibility and credibility concern.

- IFAC funding is limited to entities that own or control the transportation assets under study. Without UDOT's written authorization, the County lacks legal authority to request or manage federal funds for UDOT property.
- The inclusion of a UDOT asset without permission could be interpreted as misrepresentation of asset control in a federal submission. If questioned by the Build America Bureau, this could trigger disqualification, audit findings, or reputational damage to both agencies.
- It also exposes the County to strained intergovernmental relations and potential loss of standing with UDOT on future cooperative projects or Olympic-related coordination.
- Finally, because the interchange is on the Interstate system, any private-partnership or concession modeling performed under this scope could implicate federal-aid right-of-way and access rules, potentially drawing scrutiny from FHWA if performed without state consent.

Remedy:

- The County should immediately seek written UDOT concurrence acknowledging the interchange's inclusion and defining the County's limited exploratory role.
- If UDOT declines, the County should amend or withdraw the application to remove the UDOT asset and restrict the scope solely to County-controlled transportation facilities. Proceeding without that concurrence would leave the County non-compliant with IFAC eligibility and potentially subject to federal corrective action.

8.C. Potential Alignment with Private Development Interests

The bundled "Olympic corridor" and "Mountain Green Shuttle Hub" align closely with the footprint of privately owned or controlled development areas within the Mountain Green Town Center. Portions of the proposed analysis directly overlap infrastructure that would primarily benefit those developments.

Risk:
This alignment creates an appearance that a federal technical-assistance grant is being used to study or advance a private development plan.

- Such perception undermines the County's neutrality and could invite federal inquiry into whether the project provides a private rather than public benefit.
- It also risks public distrust locally, especially if the County appears to have authorized a study that frames private shuttle operations or commercial-lease models as "Olympic infrastructure."
- The Build America Bureau and USDOT's Inspector General have previously sanctioned entities for using public-sector cooperative agreements to develop market studies or revenue models tied to specific private interests.

Remedy:

- Require all deliverables to include a public-interest and non-P3 baseline analysis, comparing the same assets under purely public delivery scenarios.
- Insert explicit language in the County's transmittal clarifying that no private development entity has control, oversight, or authorship authority for IFAC-funded work.
- If the Bureau identifies a conflict between public and private benefit, the County should be prepared to withdraw or recast the scope to preserve integrity.

8.D. Compliance and Procurement Optics

Because a private party drafted and submitted portions of the application, any subsequent procurement of advisory services must withstand heightened federal scrutiny.

Risk:
If an entity involved in preparing the application participates in or influences the County's future

consultant selection, it may be deemed an organizational conflict of interest (OCI) or non-competitive practice. Such findings can result in grant termination or vendor debarment.

Remedy:
The County must ensure all IFAC-related procurements are conducted through open, competitive RFQ/RFP processes, include mandatory conflict-of-interest disclosures, and should expressly bar any person or firm that participated in writing or submitting the application from receiving IFAC-funded contracts.

9. What the County Could Have Requested vs. What Was Submitted

The current IFAC application centers on financial modeling for a potential public-private partnership rather than a County-driven study of existing assets and long-term infrastructure needs.
If the County had developed its own proposal in alignment with the program's intent, a County-led application could have focused on internal capacity building, inventory, and coordination—activities that directly strengthen Morgan County's management of public assets and Olympic-related readiness.

9.A. What a Proper County-Led IFAC Application Would Request

Activity	Purpose	Benefit to County
Asset Inventory & Condition Assessment	Develop GIS-based inventory of County-owned roads, bridges, stormwater, and facilities.	Establishes baseline asset valuation, identifies deficiencies, and improves long-term maintenance planning.
Value-for-Money Framework & Staff Training	Build internal capacity to evaluate delivery and financing models objectively.	Enables informed, independent future decisions on financing and procurement methods.
Asset Management & Finance Policy Manual	Create lifecycle-cost and reinvestment procedures with standard templates for project evaluation.	Improves fiscal oversight, audit readiness, and consistency across departments.
Interagency Coordination Framework	Formalize coordination and data-sharing protocols with UDOT, UTA, and WFRC.	Aligns Olympic-related transportation planning under County leadership while preserving local control.
Public Engagement & Capacity Building	Conduct workshops, surveys, and training for staff, elected officials, and residents.	Expands transparency, strengthens institutional knowledge, and demonstrates community involvement.

Estimated Total: $1,000,000 (no local match)

Key Point: The IFAC program is designed to fund studies, analyses, and staff training — not design, construction, or developer-specific infrastructure.

A County-directed application built around these activities would have maximized the federal opportunity, created durable planning tools, and positioned Morgan County for future infrastructure and financing programs without ceding control to private interests.

10. Recommendations and Next Steps

The County now faces a policy choice: whether to withdraw the current IFAC application and reapply next year under County authorship, or to attempt to proceed with corrective measures under the existing submission.

10.A. Preferred Option — Withdraw and Reapply Next Year

Given the procedural deficiencies, the lack of UDOT authorization, and the narrow developer-driven focus of the current proposal, the most prudent course is to withdraw the application before award.

- Withdrawal protects the County's eligibility, reputation, and credibility with USDOT.
- It preserves the County's opportunity to submit a new, County-authored application next year focused on genuine technical assistance — such as asset inventory, infrastructure condition analysis, corridor safety, and staff capacity-building.
- A properly scoped, Commission-approved reapplication would directly benefit Morgan County, align with federal criteria, and strengthen future access to IFAC, TIFIA, and BUILD-type programs.

If the Commission elects to withdraw, the County should transmit a brief formal notice to the Build America Bureau stating that the submission was premature pending further interagency coordination, and that the County intends to refine and resubmit in the next funding cycle with UDOT and partner input. The notice should convey appreciation for the Bureau's consideration and confirm that the County's goal is to pursue a broader, infrastructure-focused proposal aligned with long-term planning and Olympic-readiness priorities.

10.B. Conditional Option — Proceed Only with Corrective Actions

If the Commission instead wishes to continue with the current submission, the following minimum steps are required to protect County authority, eligibility, and compliance:

(1) Clarify County Intent and Control

- Transmit a County-authored clarification letter to USDOT/Build America Bureau stating that participation is exploratory, that the County seeks no construction or private subsidy, and that no commitments or financial obligations can occur without Commission authorization.
- Require that all future communications, clarifications, and workplans be reviewed and approved by County staff and legal counsel before submission.

(2) Align Scope with County Priorities

- Request post-award modifications emphasizing Countywide asset scans, corridor safety, and resilience planning, rather than concession or TIFIA-readiness modeling.
- Ensure all advisory work remains under County direction and ownership.

(3) Formalize UDOT's Role

- Secure a written MOU or interlocal agreement defining responsibilities, data-sharing, and decision authority for any UDOT asset referenced in the scope.
- If UDOT declines, amend or withdraw the application to exclude those assets and limit the scope to County-controlled infrastructure.

(4) Protect the Public Interest

- Require each deliverable to include a public-interest and value-for-money analysis comparing public versus private delivery.
- Insert clear statements that no binding P3, TIFIA, or concession commitments can result from this technical-assistance phase.

(5) Maintain Clean Procurement and Conflict-of-Interest Controls

- Conduct open, competitive RFQ/RFP processes for any consultant or advisor.
- Include mandatory conflict-of-interest disclosures and exclude any person or entity involved in drafting or submitting the application from eligibility for IFAC-funded contracts.

(6) Communication and Oversight

- If a "Games Readiness Task Force" is retained, adopt a County-approved charter defining membership, transparency, and non-delegation of Commission authority.
- Develop a public information summary explaining that IFAC provides *technical assistance only* — not construction funding, developer reimbursements, or binding P3 obligations.

Summary Recommendation

While the IFAC program could provide meaningful technical assistance, the current application poses significant governance and eligibility risks.

Recommended Action:

1. Withdraw the current submission and prepare a County-led reapplication next year emphasizing infrastructure inventory, corridor safety, resilience, and internal capacity-building; or
2. If the Commission chooses to proceed, implement all corrective measures above to re-establish County control, confirm UDOT's role, and ensure federal compliance.

Either path should be clearly documented in Commission minutes to demonstrate transparent decision-making and to protect the County's eligibility for future federal assistance.

These actions will keep Morgan County's participation firmly within IFAC's technical-assistance purpose, preserve federal trust, and safeguard the County's long-term authority over how Olympic-related infrastructure is planned, financed, and ultimately controlled.

DEPARTMENT OF TRANSPORTATION

Office of the Secretary
Innovative Finance and Asset Concession Grant Program (IFACGP)

Docket Number: DOT-OST-2024-0033

AGENCY: Build America Bureau (Bureau), U.S. Department of Transportation (USDOT or the Department)

ACTION: Notice of Funding Opportunity (NOFO), Assistance Listing #20.945

SUMMARY: The purpose of this notice is to solicit applications for the Innovative Finance and Asset Concession Grant Program (IFACGP or the Program). Up to $57.72 million will be awarded on a competitive basis to Eligible Entities for technical assistance or expert services. The objective of the Program is to facilitate and evaluate public-private partnerships in which the private sector partner could assume a greater role in project planning, development, financing, construction, maintenance, and operation, including by assisting eligible entities in entering into Asset Concessions.

Eligible applicants for the Program are public entities that own, control, or maintain Existing Assets, and have the legal authority to enter a contract to transfer ownership, maintenance, operations, revenues, or other benefits and responsibilities for those Assets. Existing Assets are physical infrastructure, real property, or mineral/air rights to real property that could be improved utilizing Transportation Infrastructure Finance and Innovation Act (TIFIA) credit assistance. TIFIA-eligible Projects include highway, transit, passenger rail, certain freight facilities, certain port projects, airports, and transit-oriented development projects. (See Sections C.1, C.2, and C.3 below for additional information regarding applicant and project eligibility.)

DATES: Applications must be submitted electronically by 11:59PM Eastern Time on Friday, May 10, 2024. Late applications will not be accepted. The deadline to submit technical questions is Wednesday, April 10, 2024.

ADDRESSES: Applications must be submitted through https://www.grants.gov/.

FOR FURTHER INFORMATION: Please contact the Bureau via email at InnovativeFinanceTA@dot.gov, or call Maritza Pechin at 202-941-7491. A telecommunications device for the deaf (TDD) is available at 202-366-2993. In addition, the Bureau will post answers to questions and requests for clarifications, as well as any briefings or webinars it may conduct on the IFACGP and award process, on the Bureau's website at https://www.transportation.gov/buildamerica/innovativefinancegrants.

SUPPLEMENTARY INFORMATION: Each section of this notice contains information and instructions relevant to the application process for the IFACGP. All applicants should read this notice in its entirety so that they have the information they need to submit eligible and competitive applications.

NOFO Organization: This NOFO is organized in the following sections.

Section	Content
A	Program Description
B	Federal Award Information
C	Eligibility Information
D	Application and Submission Information
E	Application Review Information
F	Federal Award Administration Information
G	Federal Awarding Agency Contacts
H	Other Information

Definitions: The table below contains terms and definitions applicable to this NOFO. For the purposes of this Definition table, terms that are *italicized* are defined in statute and the below definitions supplement the statutory definitions.

Term	Definition
Advisors	Firms or individuals with expertise in technical, financial, or legal issues related to Asset Concessions, innovative finance, or project development and delivery. Costs incurred for hiring or employing Advisors are eligible for reimbursement using IFACGP grant funds.
Asset Concession	A contract between an Eligible Entity and a Concessionaire under which the Eligible Entity agrees to enter into a concession agreement or long-term lease with the Concessionaire to deliver a TIFIA-eligible Project using an Existing Asset. As consideration for the agreement or lease, the Concessionaire agrees to provide the Eligible Entity one or more Asset Concession payments and to maintain or exceed the condition, performance, and service level of the Enhanced Asset (23 U.S.C. § 611(a)(2)).
Asset Concession Payment	A payment that is made by a Concessionaire to an Eligible Entity for fair market value that is determined as part of the Asset Concession and may be a payment made at the financial close of an Asset Concession, or a series of payments scheduled to be made for a fixed period or the term of an Asset Concession (23 U.S.C. § 611(a)(3)).
Asset Scan	For the purposes of the Program, an Asset Scan is an evaluation or inventory of Existing Assets. The purpose of the Asset Scan is to

	identify those Assets that possess potential for alternative utilization through Asset Concessions. This Asset Scan will generally include market studies, cost estimates, revenue projections, development authorities, zoning restrictions, and options for project delivery. In the event the Asset Scan reveals an Asset is not suitable for delivery utilizing Asset Concessions, the Asset Scan may evaluate other delivery methods for TIFIA-eligible Projects.
Concessionaire	A private individual or private or publicly chartered corporation, or other entity that enters into an Asset Concession with an Eligible Entity (23 U.S.C. § 611(a)(4)).
Eligible Entity	A State; Tribal government; unit of local government; agency or instrumentality of a State, Tribal government, or unit of local government; or a special purpose district or public authority that owns, controls, or maintains an Existing Asset and has the legal authority to enter a contract or transfer ownership, maintenance, operations, revenues, or other benefits and responsibilities for an Existing Asset (23 U.S.C. § 611(a)(5)).
Enhanced Asset	An Existing Asset as it would exist after an improvement is made.
Existing Asset	Physical infrastructure, real property, or mineral/air rights to real property that could be improved using TIFIA credit assistance. See Section C.2 below for a list of sample Existing Assets. The Existing Asset or group of Existing Assets must be owned, controlled, or maintained by an eligible public entity (23 U.S.C. § 611(a)(5)(A)(i)).
Historically Disadvantaged Community	Consistent with the Office of Management and Budget (OMB)'s Interim Guidance for the Justice40 Initiative and the 2023 Addendum to this Guidance, Historically Disadvantaged Communities include (1) certain qualifying census tracts identified as disadvantaged due to categories of environmental, climate, and socioeconomic burdens, and (2) any Federally Recognized Tribes or Tribal entities, whether or not they have land. Applicants should primarily use Climate & Economic Justice Screening Tool (CEJST)10, a new tool by the White House Council on Environmental Quality (CEQ), that aims to help federal agencies identify disadvantaged communities as part of the Justice40 initiative to accomplish the goal that 40% of benefits from certain federal investment reach disadvantaged communities. screeningtool.geoplatform.gov Applicants should use CEJST as the primary tool to identify historically disadvantaged communities (Justice40 communities). Applicants are strongly encouraged to use the USDOT Equitable Transportation Community (ETC) Explorer to understand how their community or area is experiencing disadvantage related to lack of transportation investments or opportunities. Through understanding how a community or area is experiencing transportation-

	related disadvantage, applicants are able to address how the benefits of a project will reverse or mitigate the burdens of disadvantage and demonstrate how the project will address challenges and accrued benefits. https://www.transportation.gov/priorities/equity/justice40/etc-explorer.
Proposed Activities	Effort and expenses proposed for funding under the Program.
TIFIA	The Transportation Infrastructure Finance and Innovation Act (TIFIA) program (codified at 23 U.S.C. §§ 601-609). See the Build America Bureau's website describing the program here: https://www.transportation.gov/buildamerica/financing/tifia
TIFIA-eligible Project	A project, as defined in 23 U.S.C. § 601(a)(12), to improve an Existing Asset. See Section C.3 below for a list of sample TIFIA-eligible Projects.

A. Program Description

1. Overview

Section 71001 of the Infrastructure Investment and Jobs Act (Pub. L. 117-58) (also referred to as the Bipartisan Infrastructure Law or BIL) established the IFACGP to provide grants to enhance the technical capacity of eligible public entities to facilitate and evaluate public-private partnerships. The BIL authorizes $100 million over five fiscal years (FY 2022-2026) for the IFACGP. This NOFO announces the availability of $57.72 million under the Program. The Build America Bureau, a functional unit of the USDOT Office of the Undersecretary of Transportation for Policy, will administer the IFACGP.

The objective of the Program is to facilitate and evaluate public-private partnerships in which the private sector partner could assume a greater role in project planning, development, financing, construction, maintenance, and operation, including by assisting eligible entities in entering into Asset Concessions. A significant focus of the IFACGP is to identify Existing Assets that have the potential to provide additional public benefits through asset concessions. Under the Program, Eligible Entities can procure Advisors, hire employees into a public agency, or both, to administer Proposed Activities.

The Department seeks to fund projects that advance the Departmental priorities of safety, equity, climate and sustainability, and workforce development, job quality, and wealth creation as described in the USDOT Strategic Plan, Research, Development and Technology Strategic Plan, and in executive orders. More specifically, the Department seeks to fund projects under the IFACGP that reduce greenhouse gas emissions in the transportation sector; incorporate evidence-based climate resilience measures and features; avoid adverse environmental impacts to air or water quality, wetlands, and endangered species; and address the disproportionate

negative environmental impacts of transportation on disadvantaged communities, consistent with Executive Order 14008, Tackling the Climate Crisis at Home and Abroad (86 FR 7619).

In addition, the Department seeks to award projects under the IFACGP that proactively evaluate whether a project will create proportional impacts to all populations in a project area and increase equitable access to project benefits, consistent with Executive Order 13985, Advancing Racial Equity and Support for Underserved Communities Through the Federal Government (86 FR 7009). Likewise, the Department intends to use the IFACGP to support the creation of good paying jobs with the free and fair choice to join a union and the incorporation of strong labor standards and training and placement programs, especially registered apprenticeships, in project planning stages, consistent with Executive Order 14025, Worker Organizing and Empowerment (86 FR 22829), and Executive Order 14052, Implementation of the Infrastructure Investment and Jobs Act (86 FR 64335). The Department also intends to use the IFACGP to support wealth creation, consistent with the Department's Equity Action Plan, through the inclusion of local inclusive economic development and entrepreneurship such as the utilization of Disadvantaged Business Enterprises or 8(a) firms. Applicants are encouraged to review the Strategic Plan and executive orders and incorporate them into the design of applications for the Program.[1]

2. Federal Assistance

This is a competitive grant program and applications will be reviewed against the criteria listed in Section E below.

Application for the Program is voluntary. Participation does not obligate the recipient to apply for USDOT grants or loans in the future, nor does participation offer preferential treatment in any future applications. Projects that are part of the Program do not become federal-aid projects for the purposes of future funding, permitting, and administration requirements. Award of a grant does not obligate the Bureau or USDOT to provide additional financial assistance, nor does it constitute a commitment to provide federal credit assistance for the Existing Assets that are subject of this grant assistance.

3. Program Structure

The Program has two types of grants—(1) Technical Assistance and (2) Expert Services—each with specific uses and conditions that support the overall IFACGP objective. Technical Assistance Grants (23 U.S.C. § 611(d)(1)) will provide funding for Eligible Entities to build organizational capacity and perform programmatic grant activities either by procuring Advisors, hiring employees into a public agency, or both. Expert Services Grants (23 U.S.C. § 611(d)(2)) will provide funding for Eligible Entities to procure Advisors to explore leveraging public and private funding in connection with the development of a specific Existing Asset.

[1] https://www.transportation.gov/sites/dot.gov/files/2022-04/US_DOT_FY2022-26_Strategic_Plan.pdf and https://www.federalregister.gov/presidential-documents/executive-orders

Proposed Activities under the Expert Services Grant must be used on specific projects (not programs). Expert Service Grants may be used to advance the development of more than one Existing Asset as long as the Proposed Activities pertain to specific projects and are not programmatic in scope. Applicants may request either type of grant but may not pursue both.

4. Conditions on Asset Concessions

Statute and DOT policy place conditions on receiving awards under the Program. If the Proposed Activities include direct assistance for an Asset Concession, such as negotiating a concession agreement, the cooperative agreement will include the following conditions:

a. the Asset Concession shall not prohibit, discourage, or make it more difficult for an Eligible Entity to construct new infrastructure, to provide or expand transportation services, or to manage associated infrastructure in publicly beneficial ways, along a transportation corridor or in the proximity of a transportation facility that was a part of the Asset Concession;

b. the Eligible Entity shall have adopted binding rules to publish all major business terms of the proposed Asset Concession not later than the date that is 30 days before entering into the Asset Concession, to enable public review, including a certification of public interest based on the results of an assessment under subparagraph (d);

c. the Asset Concession shall not result in displacement, job loss, or wage reduction for the existing workforce of the Eligible Entity or other public entities;

d. the Eligible Entity or the concessionaire shall carry out a value-for-money analysis, or similar assessment, to compare the aggregate costs and benefits to the Eligible Entity of the Asset Concession against alternative options to determine whether the Asset Concession generates additional public benefits and serves the public interest;

e. the full amount of any Asset Concession payment received by the Eligible Entity under the Asset Concession, less any amount paid for transaction costs relating to the Asset Concession, shall be used to pay infrastructure costs of the Eligible Entity; and

f. the terms of the Asset Concession shall not result in any increase in costs under the asset concession being shifted to taxpayers the annual household income of whom is less than $400,000 per year, including through taxes, user fees, tolls, or any other measure, for use of an approved infrastructure asset.

g. Not later than three years after the date on which an Eligible Entity enters into an Asset Concession as a result of a grant under this section—

    i. the Eligible Entity shall hire an independent auditor to evaluate the performance of the concessionaire based on the requirements described in subparagraphs (a) through (f); and

ii. the independent auditor shall submit to the Eligible Entity, and make publicly available, a report describing the results of the audit under subparagraph (i).

B. Federal Award Information

1. Total Funding Available

The BIL authorized $20,000,000 for each of fiscal years 2022 to 2026 for the Program, totaling $100,000,000 through FY 2026. This NOFO makes available three fiscal years of funding (2022, 2023, and 2024), up to $57,720,000.[2]

2. Award Size and Anticipated Quantity

USDOT will make one cooperative agreement award per recipient. USDOT estimates it will award between 30 and 45 cooperative agreements under this NOFO, up to $2 million for each award. The Department reserves the right to make more or fewer awards but will not make awards over $2 million. No more than $4 million in funding under the Program will be awarded to Eligible Entities located within a single state during any 3-year period. The Department reserves the discretion to alter award sizes upon receiving the full pool of applications and assessing the needs of the Program in relation to the Departmental priorities discussed in Section A.1.

3. Availability of Funds

The IFACGP funds are available until expended. However, DOT expects and will consider during the application evaluation process the timeliness of grant award obligation and expenditure. Cooperative agreement funding obligation occurs when a selected applicant and the USDOT enter into a written agreement, after the applicant has satisfied applicable administrative requirements during the pre-award phase.

All awards will be administered pursuant to the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards found in 2 CFR Part 200, as adopted by USDOT at 2 CFR Part 1201. The IFACGP funds are available to the recipient for reimbursement as per 2 CFR 200.344(a). USDOT will not reimburse cooperative agreement recipients for costs incurred prior to the period of performance start date.

[2] IIJA authorized $20 million per year to the IFACGP. However, the Program's funding for FY 2023 and FY 2024 were reduced by $1.14 million to comply with the Balanced Budget and Emergency Deficit Control Act of 1985. Information on this budget sequestration may be viewed here: https://www.whitehouse.gov/wp-content/uploads/2022/03/BBEDCA_251A_Sequestration_Report_FY2023.pdf

4. Start Dates and Period of Performance

The expected period of performance for a grant is up to 36 months. Each cooperative agreement will specify the period of performance.

After the period of performance begins, the recipient may begin incurring allocable costs. USDOT will reimburse allocable incurred costs not exceeding the cap specified in the cooperative agreement. The recipient must maintain a system for recording all costs. Invoices should be transmitted to USDOT for monthly reimbursement.

If indirect costs are included in the budget, the applicant must include documentation to support the indirect cost rate they are using (unless claiming the 10 percent de minimis indirect cost rate, discussed below). The applicant must submit a copy of its current, approved, and negotiated indirect cost rate agreement (NICRA). If the applicant does not have a current or pending NICRA, it may propose indirect costs in its budget; however, the applicant must prepare and submit an allocation plan and rate proposal for approval within ninety days from the award start date (unless claiming the 10 percent de minimis indirect cost rate, discussed below). See 2 C.F.R. part 200 Apps. III, IV, V, VI, VII for guidance. The allocation plan and the rate proposal shall be submitted to USDOT. The applicant should include a statement in its Budget Narrative that it does not have a current or pending NICRA and will submit an allocation plan and rate proposal to USDOT or the applicant's cognizant federal agency for approval.

In accordance with 2 CFR § 200.414(f), an applicant that does not have a current negotiated (including provisional) rate, may elect to charge a de minimis rate of 10 percent of modified total direct costs (subject to the exceptions of § 200.414(f)). No documentation is required to justify the 10 percent de minimis indirect cost rate; however, an applicant electing to charge a de minimis rate of 10 percent must include a statement in its Budget Narrative that it does not have a current negotiated (including provisional) rate and is electing to charge the de minimis rate.

If the applicant is a state or local unit of government (or an Indian Tribe) that receives less than $35 million in direct federal funding per year it may submit any of the following:

- a Certificate of Indirect Costs from the Department of the Interior (DOI) or USDOT;
- an acknowledgment received from the Department of Interior (on behalf of USDOT) and a Certificate of Indirect Costs in the form prescribed at 2 C.F.R. pt. 200, app. VII; or
- a Negotiated Indirect Cost Rate Agreement (NICRA).

Other terms and conditions as well as performance requirements will be addressed in further communications with the recipient. The full terms and conditions may vary and are subject to discussions and negotiations.

In connection with any program or activity conducted with or benefiting from funds awarded under this notice, recipients of funds must comply with all applicable requirements of federal law, including, without limitation, the Constitution of the United States statutory, regulatory, and public policy requirements, including without limitation, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination; the conditions of performance, non-discrimination requirements, and other assurances made applicable to the award of funds in accordance with regulations of the Department of Transportation; and applicable federal financial assistance and contracting principles promulgated by the Office of Management and Budget. In complying with these requirements, recipients must ensure that no Concession Agreements are denied, or other contracting decisions made on the basis of speech or other activities protected by the First Amendment. If the Bureau determines that a recipient has failed to comply with applicable federal requirements, the Bureau may terminate the award of funds and disallow previously incurred costs, requiring the recipient to reimburse any expended award funds.

Additionally, Executive Order 13858 directs the Executive Branch Departments and agencies to maximize the use of goods, products, and materials produced in the United States through the terms and conditions of federal financial assistance awards. If selected for an award, recipients must be prepared to demonstrate how they will maximize the use of domestic goods, products, and materials, as applicable.

Pursuant to 2 CFR 200.340, a federal award may be terminated in whole or in part if the recipient fails to comply with the terms and conditions of the award or if USDOT determines the award no longer effectuates the program goals or agency priorities.

C. Eligibility Information

1. Eligible Applicants

Eligible applicants for the Program are States; Tribal governments; units of local government; agencies or instrumentalities of a State, Tribal government, or unit of local government, or special purpose districts or public authorities. In order to be eligible, the applicant must:

- own, control, or maintain an Existing Asset; and
- have the legal authority to enter into a contract to transfer ownership, maintenance, operations, revenues, or other benefits and responsibilities for an Existing Asset.
- Have authority to enter into contracts to procure any professional services that would be funded under the Program, or to employ full or part time staff to perform the activities described.

Eligible costs must comply with the cost principles set forth in 2 CFR Part 200, Subpart E, including the requirements set forth in 2 CFR § 200.317-327 and 2 CFR § 200.459 with respect to procurements and contracts for recipient-contracted advisors procured for Expert Services

cooperative agreements. The Bureau reserves the right to make cost eligibility determinations on a case-by-case basis.

Direct costs such as travel, materials, other direct costs, and indirect rates are eligible for reimbursement under the Program. Applicants should discuss anticipated direct costs in the budget proposal. Direct costs should be included in the total program budget.

2. Cost Sharing or Matching

The maximum value of cooperative agreements is $2 million. Cooperative agreements of up to $1 million are offered at 100 percent federal share (no required non-federal match). Amounts in excess of $1 million are offered at 50 percent federal share (50 percent required non-federal match). For example, a cooperative agreement of $2 million in federal aid would be matched by $1 million of non-federal funds, supporting a $3 million effort.

3. Existing Assets

Applicants must identify at least two Existing Assets to evaluate for potential Asset Concession opportunities under a Technical Assistance cooperative agreement, or at least one Existing Asset to develop by leveraging public or private funds under an Expert Services cooperative agreement. Existing Assets are physical infrastructure, real property, or mineral/air rights to real property that could be improved using TIFIA credit assistance. Examples of Existing Assets include:

- Bridges and tunnels
- Intercity passenger bus or rail facilities and vehicles, including those owned by Amtrak
- Public freight rail
- Private freight rail
- Intermodal freight transfer facilities
- An existing highway
- A street
- Vacant or underutilized parcels or right-of-way
- Airport terminal facilities and transportation infrastructure
- Inland ports
- Ports
- Public transportation facilities and infrastructure

4. TIFIA-eligible Projects

The Proposed Activities must explore developing an Existing Asset into an Enhanced Asset with a TIFIA-eligible Project. Applicants are encouraged to refer to 23 U.S.C. § 601(a)(12) for a list of TIFIA-eligible Projects and websites discussing TIFIA eligibility located on the Build America Bureau website at https://www.transportation.gov/buildamerica/financing/tifia/tifia-credit-program-overview. Award recipients are not required to use TIFIA financing for

construction or operation of infrastructure. Examples of TIFIA-eligible Projects that could improve an Existing Asset and convert it to an Enhanced Asset include:

- Highway construction projects, such as high-occupancy toll lanes, or highway improvement projects
- Roadway improvement projects
- Bridges and tunnels
- Intercity passenger bus or rail facilities and vehicles, including those owned by Amtrak
- Public freight rail projects
- Private freight rail projects that provide public benefit for highway users by way of direct highway-rail freight interchange
- Intermodal freight transfer facilities
- Projects providing access to, or improving the service of, the freight rail projects, and transfer facilities described above
- Surface transportation infrastructure modifications necessary to facilitate direct intermodal interchange, transfer, and access into and out of a port
- Acquiring, improving, and rehabilitating track, bridges, rail yards, buildings, and shops
- Preconstruction activities
- Positive train control
- Transit-oriented development projects that include public infrastructure
- Joint Development commercial and residential projects
- New rail or intermodal facilities
- Wildlife crossing projects
- Surface transportation projects at airports
- Airport terminal facilities and preconstruction activities
- Airport noise compatibility planning
- Conversion of ground equipment to low or no emission technology
- Inland ports
- A surface transportation project within the boundaries or functionally connected to an international border crossing that improves a facility owned by federal/state/local government and increases throughput efficiency
- A project for a marine highway corridor that is functionally connected to the National Highway Freight Network and is likely to reduce road mobile source emissions
- A public transportation project that is eligible for assistance under chapter 53 of title 49 or is a part of any of the project types described above

5. Proposed Cooperative Agreement Activities

Each cooperative agreement type has specific eligible activities.

a. Technical Assistance Cooperative Agreements

Technical Assistance awards can be used to build the organizational capacity of the Eligible Entity to develop, review, or enter into Asset Concessions to advance TIFIA-eligible Projects, including for—

i. Asset Scan: Technical Assistance Cooperative Agreements can be used to conduct assessments of multiple Existing Assets that are wholly owned by or under the jurisdiction of the applicant. (See definition for Asset Scan in the definition table.)
ii. Program of Existing Assets: Technical Assistance Cooperative Agreements can be used to fund tasks related to advancing a Program of Existing Assets by conducting pre-construction tasks that consider innovative financing and delivery to achieve project goals, including:
    - soliciting and negotiating Asset Concessions, including hiring staff in public agencies;
    - conducting a value-for-money analysis, or a comparable analysis, to evaluate the comparative benefits of Asset Concessions and public debt or other procurement methods;
    - evaluating options for the structure and use of Asset Concession Payments;
    - evaluating and publicly presenting the risks and benefits of all contract provisions for the purpose of transparency and accountability;
    - identifying best practices to protect the public interest and priorities;
    - identifying best practices for managing transportation demand and mobility along a corridor, including through provisions of the Asset Concession, to facilitate transportation demand management strategies along the corridor that is subject to the Asset Concession; and
    - integrating and coordinating pricing, data, and fare collection with other regional operators that exist or may be developed.

To execute these activities, Technical Assistance Cooperative Agreements may be used to hire full- or part-time employees or procure the services of Advisors. Proposed Activities must expand the capacity of the recipient to advance a program of projects through innovative financing or innovative project delivery methods, including Asset Concessions.

Two or more Existing Asset must be bundled together for joint analysis using a Technical Assistance Cooperative Agreement. All such Existing Assets included in the bundle will be considered for a single cooperative agreement for the purposes of the Program.

The bullets below are illustrative examples of how recipients can use Technical Assistance Cooperative agreements:

- Procure a consulting firm to conduct an Asset Scan of roadway and transit infrastructure owned by the applicant. The Asset Scan would assess which—if any—Assets are suited for an Asset Concession. In the event the Asset Scan reveals an Existing Asset is not suitable for delivery utilizing an Asset Concession, the Asset Scan would evaluate other delivery methods.
- Hire a public employee to manage real estate Assets controlled by an applicant on or near airport, seaport, and public transit infrastructure. The employee would conduct or oversee Advisors conducting pre-construction activities to redevelop the Existing Assets. The tasks would include determining the suitability and approach for utilizing Asset Concessions for Existing Asset redevelopment. In the event the analysis reveals Asset Concessions are not a suitable delivery method, the employee would conduct analyses to identify innovative financing and delivery methods that achieve public goals. Further, the public employee would protect the public interest in the real estate properties and adjacent communities.

b. Expert Services Cooperative Agreements

Expert Services Cooperative Agreements provide funding to Eligible Entities seeking to leverage public and private funding in connection with the development of a specific Existing Asset. Expert Services Cooperative Agreements can include the development of alternative approaches to project delivery or procurement. Expert Services Cooperative Agreements may only be used to procure Advisors for project-level assistance. Expert Service Grants may be used to advance the development of more than one Existing Asset as long as the Proposed Activities pertain to specific projects and are not programmatic in scope. Services conducted under an Expert Services Cooperative Agreements may include:

i. Project planning, feasibility studies, revenue forecasting, economic assessments and cost-benefit analyses, public benefit studies, value-for-money analyses, business case development, lifecycle cost analyses, risk assessment, financing and funding options analyses, procurement alternatives analyses, statutory and regulatory framework analyses, meaningful public involvement and other pre-procurement and pre-construction activities;
ii. financial and legal planning (including the identification of statutory authorization, funding, and financing options);
iii. early assessment of permitting, environmental review, and regulatory processes and costs;
iv. assistance with entering into an Asset Concession;
v. impact analysis of Existing Asset development on issues in the public interest, including worker displacement and equitable investment.

The below items are examples of how recipients can use Expert Service Cooperative Agreements:

- Procure the services of an outside finance expert to advise the recipient on value-for-money, financing options, contract negotiation, and underwriting of loans to construct highway express lanes.
- Procure a consultant to prepare analysis and reports required to secure permits for a transit-oriented joint development project located on public land adjacent to an existing light rail line.

D. Application and Submission Information

1. Address to Request Application Package

All application materials can be accessed at www.grants.gov. Applicants must submit their application via Grants.gov under the NOFO cited herein. General information for submitting applications through Grants.gov is available on that website, along with specific instructions for the forms required for submission. Potential applicants may also request paper copies of materials at:

Telephone: (202) 366-2414
Mail: Build America Bureau
1200 New Jersey Avenue SE
W12-425
Washington, DC 20590

2. Content and Form of Application Submission

a. Standard Forms

All applicants must submit the following Standard Forms:

i. Application for Federal Assistance (SF-424)
ii. Budget Information for Non-Construction Programs (SF-424A)
iii. Assurances for Non-Construction Programs (SF-424B)
iv. Disclosure of Lobbying Activities (SF-LLL)

b. Additional Information

In addition to the Standard Forms, all applicants must provide an application narrative that conforms with the following instructions:

Document(s)	Page Limit
i. Key Information Table	N/A
ii. Proposal Narrative (Cooperative Agreement Plan) - Proposal Overview - Type and Need	10

- Workplan - Budget - Oversight and Staffing	
iii. Asset Information	4 per Asset

i. **Key Information Table:** Applicants must provide the information requested in the below Key Information Table.

Title	**Instructions**
IFACGP Cooperative Agreement Name	Enter the same title used in the Grants.gov SF-424 submission and the application narrative.
Applicant Name	Enter the same name used in the Grants.gov SF-424 submission Question 8.a.
State	Indicate State or territory or District of Columbia in which applicant is located.
Applicant Unique Entity Identifier (UEI)	See Section D.3 below for information about obtaining a UEI from SAM.gov.
Eligible Entity Type	Enter the letter corresponding to the Eligible Entity type for your application: **A.** State; **B.** Tribal government; **C.** unit of local government; **D.** agency or instrumentality of a State, Tribal government, or unit of local government; or **E.** special purpose district or public authority. Applicants should provide evidence of their qualification as an Eligible Entity.
Certification of Applicant's Authority to Transfer Benefits and Responsibilities for Relevant Assets	**Yes**, **Yes with limitations**, or **No** Specify any limitations on authority
Certification of Applicant's Asset Ownership/Control	**Yes** or **No**
Name or Description of Existing Asset(s)	Narrative discussion that includes place names, extant facility names, mile markers, addresses, geo-location, or other identifying characteristics. The applicant should identify at least 2 Existing Assets for a Technical Assistance Cooperative Agreement and at least 1 Existing Asset for an Expert Services Cooperative Agreement.

Type of Grant Requested	Enter the letter corresponding to the grant type you are applying for: **A.** Technical Assistance Cooperative Agreement or **B.** Expert Services Cooperative Agreement
If Applying for a Technical Assistance Cooperative Agreement, Which Category of Funding Requested?	**Asset Scan** or **Program of Existing Assets** (Select One)
Was federal funding previously received for any Existing Asset in this cooperative agreement application?	**Yes** or **No** **If yes,** indicate the amount of federal funding received and the relevant grant number and program.
Brief Application Description	Using no more than 250 words Please do not include detailed lists or describe background or alignment with the selection criteria in this field. Do not include classified, proprietary, or confidential information, as USDOT might publish this Brief Application Description. You may provide a longer, narrative description in the Proposal Narrative (see ii. below for Proposal Narrative instructions). For Technical Assistance Cooperative Agreements, explain how grant funds will be used to build organizational capacity and the expanded capacity being sought. For Expert Services Cooperative Agreements, explain how grant funds will be used to leverage public and private funding in connection with the development of a specific Existing Asset.
Funding Requested	Total dollar amount requested. If requesting more than $1 million, indicate amount and source of the 50 percent non-federal matching funds for the Proposed Activities.
Proposed Duration (in months)	Indicate requested cooperative agreement period of performance up to 36 months.

ii. **Proposal Narrative (Cooperative Agreement Plan):** The Bureau recommends that the Cooperative Agreement Plan follow the outline below to address the Program requirements and assist evaluators in locating relevant information. The Cooperative agreement Plan should not exceed 10 pages; excluding cover page, Key Information Table, appendices/supporting materials, and Existing Asset Information. Evaluators will disregard information in excess pages. If supporting materials are submitted, applicants should clearly identify within the Narrative the location and relevance of each supporting document.

All documents must be submitted in PDF format.

The Department may share application information within the Department or with other federal agencies if the Department determines that sharing is relevant to the respective Program's objectives, or for evaluation purposes.

A. Proposal Overview

This section should provide an introduction of the Eligible Entity and its proposed use of funding under the Program. It should describe whether the applicant is applying for a Technical Assistance Cooperative Agreement (including if an entity is applying for either an Asset Scan or for a Program of Existing Assets) or Expert Services Cooperative Agreement and provide any background information that would be useful to understand the rest of the application.

- For Technical Assistance Cooperative Agreement, the overview should explain in depth how the cooperative agreement funds will be used to build organizational capacity, the expanded capacity being sought, and the goals the applicant expects to achieve by participating in the Program. These goals should align with the activities set forth in Section C.5(a) of this Notice.
- For Expert Services Cooperative Agreements, the overview should explain in depth how cooperative agreement funds will be used to explore leveraging public and private funding in connection with the development of at least one specific Existing Asset and the goals the applicant expects to achieve by participating in the Program. These goals should align with the activities set forth in Section C.5(b) of this Notice.

B. Proposed Activities, Need, and Goals

This section should introduce the Proposed Activities for which the applicant is seeking funding. Applicants should describe the need for the Proposed Activities (Technical Criterion #1) and the goals for the Proposed Activities (Technical Criterion #2). Additionally, the applicant should describe its approach to build

organizational capacity to advance early-stage TIFIA-eligible Projects by leveraging public and private funding (Technical Criterion #3). This includes a discussion of how the private sector can assume a greater role in project development, construction, maintenance, and/or operations. The applicant should also describe how the Proposed Activities align with the USDOT's strategic goals and priorities as described in Section A.1 (Policy Alignment Selection Consideration).

C. Work Plan

The application should discuss the work plan of the Proposed Activities. The applicant should discuss the required labor hours to complete the Proposed Activities. This portion of the application narrative should include a discussion of plans to hire staff (Technical Assistance Cooperative Agreements only) or procure Advisors to complete the Proposed Activities. The applicant should include a timeline with key milestones to execute the Proposed Activities (Readiness Criterion #1). The timeline should also identify opportunities for the private sector to assume a role in project development, financing, construction, maintenance, and/or operations (Readiness Criterion #2).

The applicant should describe its public engagement and partnership activities in the work plan. The applicant's planning and evaluation activities should provide channels for potentially impacted communities to express their concerns and meaningfully influence infrastructure decision making (Readiness Criterion #1).

D. Budget

This section should provide a budget plan that corresponds to and describes the information contained in the applicant's SF-424A. The budget plan should describe all planned activity costs and how they relate to the workplan (Readiness Criterion #4).

If the budget plan for a Technical Assistance Cooperative Agreement includes personnel costs eligible under Section C.5(a)(ii) of this NOFO, the applicant must include a complete breakdown of those costs, including personnel title/position, hourly rate, and the number of hours expected to be spent by each person on the proposed activity (Readiness Criterion #4)

The budget should show how different funding sources will share in each activity and present those data in dollars and percentages. The budget should identify other federal funds the applicant is applying for or has been awarded, if any, that the applicant intends to use. Funding sources should be grouped into

three categories: non-federal, IFACGP requested funds, and other federal with specific amounts from each funding source. Additional federal funds are not required to participate in the IFACGP. Budget spreadsheets may be included as an appendix and do not count against the page limitation.

If applicable, the non-federal share must be reflected in the budget section of the cooperative agreement application and must be utilized as indicated therein. If applicable, the non-federal share should be remitted directly to the organizations that provide technical assistance or expert services to the cooperative agreement recipient, with the federal cooperative agreement manager copied on all invoices and payment notices.

If indirect costs are included in the budget, the applicant must include documentation to support the indirect cost rate they are using (unless claiming the 10 percent de minimis indirect cost rate, discussed below). The applicant must submit a copy of its current, approved, and negotiated indirect cost rate agreement (NICRA). If the applicant does not have a current or pending NICRA, it may propose indirect costs in its budget; however, the applicant must prepare and submit an allocation plan and rate proposal for approval within ninety days from the award start date (unless claiming the 10 percent de minimis indirect cost rate, discussed below). See 2 CFR Part 200 Apps. III, IV, V, VI, VII for guidance. The allocation plan and the rate proposal shall be submitted to USDOT. The applicant should include a statement in its Budget Narrative that it does not have a current or pending NICRA and will submit an allocation plan and rate proposal to USDOT or the applicant's cognizant federal agency for approval. Documentation does not count against page limitation.

In accordance with 2 CFR § 200.414(f), an applicant that does not have a current negotiated (including provisional) rate, may elect to charge a de minimis rate of 10 percent of modified total direct costs (subject to the exceptions of § 200.414(f)). No documentation is required to justify the 10 percent de minimis indirect cost rate; however, an applicant electing to charge a de minimis rate of 10 percent must include a statement in its Budget Narrative that it does not have a current negotiated (including provisional) rate and is electing to charge the de minimis rate.

If the applicant is a state or local unit of government (or an Indian Tribe) that receives less than $35 million in direct federal funding per year it may submit any of the following (does not count against page limitation):

- a Certificate of Indirect Costs from the Department of the Interior (DOI) or USDOT;

- an acknowledgment received from the Department of Interior (on behalf of USDOT) and a Certificate of Indirect Costs in the form prescribed at 2 C.F.R. pt. 200, app. VII; or
- a Negotiated Indirect Cost Rate Agreement (NICRA).

Other terms and conditions as well as performance requirements will be addressed in further communications with the recipient. The full terms and conditions may vary and are subject to discussions and negotiations.

In connection with any program or activity conducted with or benefiting from funds awarded under this notice, recipients of funds must comply with all applicable requirements of federal law, including, without limitation, the Constitution of the United States statutory, regulatory, and public policy requirements, including without limitation, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination; the conditions of performance, non-discrimination requirements, and other assurances made applicable to the award of funds in accordance with regulations of the Department of Transportation; and applicable federal financial assistance and contracting principles promulgated by the Office of Management and Budget. In complying with these requirements, recipients must ensure that no concession agreements are denied, or other contracting decisions made on the basis of speech or other activities protected by the First Amendment. If the Bureau determines that a recipient has failed to comply with applicable federal requirements, the Bureau may terminate the award of funds and disallow previously incurred costs, requiring the recipient to reimburse any expended award funds.

Additionally, Executive Order 13858 directs the Executive Branch Departments and agencies to maximize the use of goods, products, and materials produced in the United States through the terms and conditions of federal financial assistance awards. If selected for an award, cooperative agreement recipients must be prepared to demonstrate how they will maximize the use of domestic goods, products, and materials, as applicable.

Pursuant to 2 CFR 200.340, a federal award may be terminated in whole or in part if the recipient fails to comply with the terms and conditions of the award or if USDOT determines the award no longer effectuates the program goals or agency priorities.

E. Oversight and Staffing

The applicant should detail the staffing and oversight of the Proposed Activities. This includes a discussion of proposed leadership, staff expertise required, expected levels of effort, institutional controls, and policies. The applicant should discuss its ability to carry out the proposed scope of work based on relevant and necessary expertise, and its capability to oversee and manage the procurement of expert services under the Program. Any previous experience with procuring expert services, public private partnerships, or use of credit markets should be included in the narrative and may be expanded upon in an appendix (Readiness Criterion #3).

F. Appendices

One or more appendices may be included in the proposal. Applicants should reference and summarize appendices in the main application narrative.

1) Appendix I – Resumes

Applicants should submit the abbreviated resumes of the key individuals and information on known expert service contractors who will be involved in the Proposed Activities. Applicants are encouraged to discuss backups to key personnel or discuss the method for replacement of key personnel (Readiness Criterion #3).

2) Other Appendices, as needed

iii. **Asset Information:** This section should provide information on the Existing Asset(s), the TIFIA-eligible Project(s) being considered, and the innovative project financing or delivery method being evaluated, and the Proposed Activity.

Entities applying for a Technical Assistance Cooperative Agreement should submit one completed form using the template below for a) each Asset being nominated for an Asset Scan, or b) each Asset and TIFIA-eligible Project being considered for a Program of Existing Assets (four pages maximum for each submitted form).

For Technical Assistance Cooperative Agreement applications with a large list of Existing Assets for evaluation, this information can be provided as an Appendix to the Cooperative Agreement Plan.

Entities applying for an Expert Services Cooperative Agreement should submit the completed form using the template below for the Existing Asset for which the Expert Services funding is being requested.

Existing Asset Information Template (2 page max per Existing Asset) Asset Name: _____ Submission # ___ of ___	
Asset Location	Address, geo-location, or other identifying information for the Asset. Include the name of the jurisdiction where the Asset is located.
Asset Location Primary Census Tract Information	Identify the primary and any other census tracts that contain or adjoin the Asset.
Is the Asset located (entirely or partially) in, or adjacent to, an Historically Disadvantaged Community?	Yes or No If yes, state which designation method are you using (see Definitions)
Asset Description	Describe the current condition, use, and operation of the Asset. Include any utilization or other descriptive and operational information available.
TIFIA-eligible Project Description	Provide project description, scope, cost, and other information, if known, sufficient to determine that the TIFIA-eligible project is a project as defined in 23 U.S.C. § 601(a)(12) [Note: this is optional for entities applying for an Asset Scan.]
Innovative Finance or Delivery Methods being Considered	Describe the innovative financing or delivery method being evaluated to design, build, finance, operate, and/or maintain the Enhanced Asset, its governance structure, partnerships, and a brief explanation of why the applicant seeks to evaluate this approach.

3. Unique Entity identifier (UEI) and System for Award Management (SAM)

Each applicant is required to (1) be registered in SAM (https://sam.gov/content/home) before submitting its application; (2) provide a valid UEI in its application; and (3) continue to maintain an active SAM registration with current information at all times during which it has an active federal award or an application or plan under consideration by a federal awarding agency. The Department will not make a federal award to an applicant until the applicant has complied with all applicable UEI and SAM requirements and, if an applicant has not fully complied with the requirements by the time the Department is ready to make an award, the

Department may determine that the applicant is not qualified to receive an award and use that determination as a basis for making an award to another applicant.

4. Submission Date and Times

Applications must be submitted by 11:59 PM EST on May 10, 2024.

5. Application

Applicants must use the Grants.gov "Apply" function to apply. To submit an application through Grants.gov, applicants must:

- Register in SAM at www.sam.gov and create a UEI;
- Create a Grants.gov username and password; and
- The E-business Point of Contact (POC) at the applicant's organization must also respond to the registration email from grants.gov and login at Grants.gov to authorize the POC as an Authorized Organization Representative (AOR). Please note that there can only be one AOR per organization.

Please note that the Grants.gov registration process usually takes 2-4 weeks to complete. For information and instructions on each of these processes, please see instructions at https://www.grants.gov/applicants/applicant-faqs.html. If interested parties experience difficulties at any point during the registration or application process, please call the Grants.gov Customer Service Support Hotline at 1(800) 518-4726, Monday- Friday from 7:00 a.m. to 9:00 p.m. EST.

Only applicants who comply with all submission instructions described in this notice and submit applications through Grants.gov will be eligible for award. Applicants are strongly encouraged to make submissions in advance of the deadline.

E. Application Review Information

1. Criteria

This section discusses the criteria USDOT will use to evaluate and select applications for the IFACGP awards. These include Technical Merit Criteria, Readiness Criteria, and Policy Alignment Criteria. All criteria will be used in consensus meetings to reach a final rating for each application.

a. Merit Criteria

i. **Technical Merit Criteria**

Through the Technical Merit Criteria, USDOT will evaluate the extent to which the application describes a viable set of Proposed Activities that are in alignment with the goals and priorities of the Program and the Department. The Proposed Activities will be used to determine a rating for each criterion.

1. Technical Merit Criterion #1: Identification of Need. The application describes a clear and compelling need for expert services or technical assistance to enhance its capacity to facilitate and evaluate public-private partnership opportunities in which the private sector could assume a greater role in planning, development, financing, construction, maintenance, or operation through innovative financing and/or delivery methods, including through Asset Concessions.
2. Technical Merit Criterion #2: Desired Goals and Outcomes. The application clearly describes the desired goals and outcomes the applicant expects to achieve if awarded grant funding under the Program for technical assistance or expert services.
3. Technical Merit Criterion #3: Development Strategy. The application provides a well-defined strategy on how Program funds will be used to build organizational capacity to leverage public and private funding in connection with the development of at least one Existing Asset, including reasonable descriptions of implementation steps. Applicants should discuss how the public sector will be involved in the public-private partnership, including public sector oversight roles and protections in the public interest.

ii. **Readiness Criteria**

Through the Readiness Criteria, USDOT will evaluate the extent to which the applicant will be able to substantially execute and complete the full scope of Proposed Activities in the Cooperative Agreement Plan within the period of performance (maximum 36 months). The Department retains the right to prioritize Grant Applications for selection that are most likely to proceed efficiently and be completed within the expected period of performance.

1. Readiness Criterion #1: Feasibility of Workplan. The application clearly describes a thorough and realistic workplan and procurement/hiring timeline (if applicable), demonstrates that the applicant has the ability to complete the Proposed Activities within the period of performance described. The workplan describes meaningful stakeholder engagement that provides channels for potentially impacted communities to express their concerns and meaningfully influence infrastructure decision making.
2. Readiness Criterion #2: Private Sector Investment Viability. The development of the proposed Enhanced Asset and Proposed Activities demonstrate opportunities for the private sector to assume a greater role in project development, financing construction, maintenance or operations. Private sector

involvement could occur within a time horizon no longer than five years. This criterion includes joint development viability.

3. Readiness Criterion #3: Capacity to Deliver Proposed Activities. The application demonstrates the applicant's ability to carry out the proposed scope of work based on relevant and necessary expertise and its capability to oversee and manage the procurement and management of expert services under the Program..
4. Readiness Criterion #4: Feasibility of Budget Plan. The application provides a reasonable and credible budget plan that corresponds to the proposed scope of the Cooperative Agreement Plan. If any eligible personnel costs are included in the budget, a full breakdown of the costs are provided.

b. Selection Considerations: Policy Alignment

After completing the merit review, DOT will prioritize applications that align with Administration policies and priorities related to safety, climate change and sustainability, equity, and workforce development, job quality, and wealth creation to the extent possible and consistent with law.

i. Policy Alignment Selection Consideration: The application explains how the Proposed Activities proposed will advance USDOT strategic goals and priorities, including:

- **Safety:** Applicants should address how their Proposed Activities and Enhanced Asset(s) provide safety benefits or assert that it will not negatively impact the overall safety of the traveling public.
- **Climate Change and Sustainability:** Applicants should address how their Proposed Activities and Enhanced Asset(s) will consider climate change and environmental justice in the planning stage and in project delivery.
- **Equity:** Applicants should address how their Proposed Activities and Enhanced Assets benefits will increase affordable transportation options, connect Americans to good-paying jobs, and/or improve access to resources and quality of life. Applicants should demonstrate how meaningful public engagement will occur throughout the infrastructure delivery life cycle. Applicants should address how disadvantaged communities will benefit from the Enhanced Asset and be protected from negative impacts.
- **Workforce Development, Job Quality, and Wealth Creation:** Applicants should address how their Proposed Activities and Enhanced Asset(s)promotes community wealth building, local inclusive economic development, and entrepreneurship such as the utilization of Disadvantaged Business Enterprises, Minority-owned Businesses, Women-owned Businesses, or 8(a) firms.

2. Review and Selection Process

The IFACGP review and selection process will consist of an Eligibility Review, Merit Review, and Senior Review Team (SRT) review. The Under Secretary of Transportation for Policy will make the final selections for award.

a. Eligibility Review

For each application, an initial review will assess whether: (1) the applicant and Proposed Activities are eligible (based on eligibility information in Section C and Program Structure requirements in Section C.5(a) for Technical Assistance Grants and Section C.5(b) for Expert Services Grants); and (2) if the application contains all of the information requested in section D for a complete application. Eligible and complete applications received by the deadline will be reviewed for their merit based on the criteria and consideration in section E.1.

b. Merit and Selection Consideration Review

Teams comprised of Bureau staff, other USDOT staff, federal inter-agency partner staff, or contractor staff will review the Merit Criteria (Technical Merit Criteria and Readiness Criteria) and Selection Considerations (Policy Alignment Consideration) of all eligible and complete applications received by the deadline and assign ratings as described in the table below. For each criterion or consideration, the Bureau will consider whether the application narrative is responsive to the selection criterion focus areas which will result in a rating of 'High,' 'Medium,' 'Low,' or 'Non-Responsive.' In select circumstances, a criterion may be evaluated as 'Not Applicable,' which will not affect the overall rating in a positive or negative fashion.

Rating Scale	**High**	**Medium**	**Low**	**Non-Responsive**
Description	The application is substantively and comprehensively responsive to the criterion. It makes a strong case about advancing the Program goals as described in the criterion descriptions.	The application is moderately responsive to the criterion. It makes a moderate case about advancing the Program goals as described in the criterion descriptions.	The application is minimally responsive to the criterion. It makes a weak case about advancing the Program goals as described in the criterion descriptions.	The application is counter to the criterion or does not contain sufficient information. It does not advance or may negatively impact criterion goals.

Based on the eight criteria and consideration ratings, an overall application merit rating of 'Highly Recommended,' 'Recommended,' or 'Not Recommended,' will be assigned as a result of evaluation team consensus discussion. Applications must achieve the following criteria ratings to achieve the respective overall merit rating:

Highly Recommended

- At least three 'High' ratings, one of which is a 'High' rating on the Policy Alignment Consideration \,
- Zero 'Low' ratings, and
- Zero 'Non-Responsive' ratings

Recommended

- At least three 'High' or 'Medium' ratings,
- No more than two 'Low' ratings, and
- Zero 'Non-Responsive' ratings

Not Recommended

- Applications that do not meet the criteria for 'Recommended' or 'Highly Recommended' shown above

c. Senior Review Team

After every eligible and complete application has been assigned an overall rating based on the methodology above, all "Highly Recommended" applications will be included in a list of Applications for Consideration. The SRT will review whether the list of Applications for Consideration is sufficient to ensure that all legislative requirements such as state maximums can be met and Program funding would be fully awarded. "Recommended" applications may be added to the proposed list of Applications for Consideration until a sufficient number of applications are on the list to ensure that all the legislative requirements can be met and funding would be fully awarded. The SRT will consider the merit review of all applications when formulating the final list of recommended grant awards.

d. Recommended Award List USDOT Under Secretary Review

The SRT will present the list of Applications for Consideration to the Under Secretary of Transportation for Policy, either collectively or through a representative of the SRT. The SRT may advise the Under Secretary on any application on the list of Applications for Consideration, including options for reduced or increased awards, and the Under Secretary will make final selections. The Under Secretary's selections identify the applications that best address Program requirements and merit criteria as described in this NOFO, as well as the benefits to Historically Disadvantaged Communities and Federally Recognized Tribes when selecting IFACGP awards.

F. Federal Award Administration Information

1. Federal Award Notices

Following the evaluation outlined in section E, the Secretary will announce selected applications by posting a list of recipients at https://www.transportation.gov/buildamerica/innovativefinancegrants. The posting of the list of selected award recipients will not constitute an authorization to begin performance. Following the announcement, the Department will contact the point of contact listed in the SF-424 to initiate negotiation of a grant agreement. The Department will also provide additional assistance and support resources to first-time USDOT funding recipients and those who request additional support, as appropriate.

The Bureau will notify applicants who are not selected for an award within 30 calendar days of the Department's final decisions on selections and offer a written or telephonic debrief to provide an explanation of, and guidance regarding, the reasons why the application was not approved.

The Bureau will offer an optional consultation to further explain federal requirements for subcontracting, including the 2 CFR Part 200 requirements associated with subcontracting. The consultation will assist the recipient in understanding federal subcontracting expectations and may offer valuable information for the recipient's subcontracting process.

2. Administrative and National Policy Requirement

Performance under the cooperative agreement will be governed by and in compliance with the following requirements as applicable to the type of organization of the recipient and any applicable sub-recipients:

a. All awards will be administered pursuant to the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards found in 2 CFR § 200, Subpart F, as adopted by the Department at 2 CFR § 1201. All procurements and contracts for recipient-contracted Advisors must comply with the requirements set forth in 2 CFR § 200.317-327 and 2 CFR § 200.459, including 2 CFR Part 200 Appendix II. Written approval of the Bureau is required before any subcontract is signed. Failure to comply with the Part 200 requirements regarding contractors and failure to obtain written approval prior to subcontracting may result in costs being deemed ineligible for reimbursement. For grant recipients receiving an award, evaluation costs are allowable costs (either as direct or indirect), unless prohibited by statute or regulation, and such costs may include the personnel and equipment needed for data infrastructure and expertise in data analysis, performance, and evaluation. (2 CFR Part 200).

b. In connection with any program or activity conducted with or benefiting from funds awarded under this notice, recipients of funds must comply with all applicable requirements of federal law, including, without limitation, the Constitution of the United States statutory, regulatory, and public policy requirements, including without limitation, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination; the conditions of performance, non-discrimination requirements, and other assurances made applicable to the award of funds in accordance with regulations of the Department of Transportation; and applicable federal financial assistance and contracting principles promulgated by the Office of Management and Budget. In complying with these requirements, recipients must ensure that no concession agreements are denied, or other contracting decisions made on the basis of speech or otheractivities protected by the First Amendment. If the Department determines that a recipient has failed to comply with applicable federal requirements, the Department may terminate the award of funds and disallow previously incurred costs, requiring the recipient to reimburse any expended award funds.

c. Civil Rights and Title VI: As a condition of a grant award, grant recipients should demonstrate that the recipient has a plan for compliance with civil rights obligations and nondiscrimination laws, including Title VI of the Civil Rights Act of 1964 and implementing regulations (49 CFR § 21), the Americans with Disabilities Act of 1990 (ADA), and Section 504 of the Rehabilitation Act, all other civil rights requirements, and accompanying regulations. This should include a current Title VI plan, completed Community Participation Plan, and a plan to address any legacy infrastructure or facilities that are not compliant with ADA standards. USDOT's and the applicable Operating Administrations' Office of Civil Rights may work with awarded grant recipients to ensure full compliance with federal civil rights requirements.

d. Recipients and subrecipients are also encouraged to incorporate program evaluation including associated data collection activities from the outset of their program design and implementation to meaningfully document and measure their progress towards meeting an agency priority goal(s). Title I of the Foundations for Evidence-Based Policymaking Act of 2018 (Evidence Act), Pub. L. No. 115-435 (2019) urges federal awarding agencies and federal assistance recipients and subrecipients to use program evaluation as a critical tool to learn, to improve equitable delivery, and to elevate program service and delivery across the program lifecycle. Evaluation means "an assessment using systematic data collection and analysis of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency." 5 U.S.C. § 311. Credible program evaluation activities are implemented with relevance and utility, rigor, independence and objectivity, transparency, and ethics (OMB Circular A-11, Part 6 Section 290).

3. Reporting

This section discusses the reporting requirements for the IFACGP recipients.

a. Reporting of Contractor Performance and Progress on Grant Activity

Each applicant selected for grant funding must submit semi-annual Program performance reports using the Performance Progress Report (SF-PPR) and quarterly financial status using the Federal Financial Report (SF-425) to monitor progress and ensure accountability and financial transparency in the Program.[3]

Each applicant selected for funding must collect and report to the Department performance information on the advisory services received (if applicable). The specific performance information and reporting period will be determined on an individual basis and communicated at the kickoff meeting of the grant. It is anticipated that the Department and the grant recipient will hold quarterly progress meetings or calls during which the Department will review cooperative agreement activities, schedule, and progress toward mutually agreed upon performance targets.

b. Reporting of Matters Related to Recipient Integrity and Performance

If the total value of a selected applicant's currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds $10,000,000 for any period of time during the period of performance of this federal award, then the applicant during that period of time must maintain the currency of information reported to the SAM that is made available in the designated integrity and performance system (currently FAPIIS) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. §2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance review required for federal procurement contracts, will be publicly available.

c. Program Evaluation

As a condition of grant award, grant recipients may be required to participate in an evaluation undertaken by USDOT or another agency or partner. The evaluation may take different forms such as an implementation assessment across grant recipients, an impact or outcomes analysis of all or selected sites within or across grant recipients, or a benefit/cost analysis or assessment of return on investment. USDOT may require applicants to collect data elements to aid the evaluation. As a part of the evaluation, as a

[3] https://www.grants.gov/forms/forms-repository/post-award-reporting-forms

condition of award, grant recipients must agree to: (1) make records available to the evaluation contractor or USDOT staff; (2) provide access to Program records, and any other relevant documents to calculate costs and benefits; (3) in the case of an impact analysis, facilitate the access to relevant information as requested; and (4) follow evaluation procedures as specified by the evaluation contractor or USDOT staff.

G. Federal Awarding Agency Contacts

For further information concerning this notice please contact the Bureau via email at InnovativeFinanceTA@dot.gov, or call Maritza Pechin at 202-941-7491 no later than ten (10) business days prior to the NOFO closing. A TDD is available for individuals who are deaf or hard of hearing at 202-366-3993. In addition, the Bureau will post answers to questions and requests for clarifications on the Bureau's website at https://www.transportation.gov/buildamerica/innovativefinancegrants. To ensure applicants receive accurate information about eligibility or the Program, the applicant is encouraged to contact the Bureau directly, rather than through intermediaries or third parties, with questions. Bureau staff may also conduct briefings on the IFACGP and award process upon request.

H. Other Information

1. Confidential Information

All information submitted as part of or in support of any application shall use publicly available data or data that can be made public and methodologies that are accepted by industry practice and standards, to the extent possible. If the applicant submits information that the applicant considers to be a trade secret or confidential commercial or financial information, the applicant must provide that information in a separate document, which the applicant may cross-reference from the application narrative or other portions of the application. For the separate document containing confidential information, the applicant must do the following: (1) state on the cover of that document that it "Contains Confidential Business Information (CBI)"; (2) mark each page that contains confidential information with "CBI"; (3) highlight or otherwise denote the confidential content on each page; and (4) at the end of the document, indicate whether the CBI is information the applicant keeps private and is of the type of information the applicant regularly keeps private. USDOT will protect confidential information complying with these requirements to the extent required under applicable law. If the Bureau receives a Freedom of Information Act (FOIA) request for the information that the applicant has marked in accordance with this section, the Department will follow the procedures described in its FOIA regulations at 49 CFR §7. 29.

2. Publication and Sharing of Application Information

Following the completion of the selection process and announcement of awards, the Bureau intends to publish a list of all applications received along with the names of the applicant organizations and funding amounts requested. Except for the information properly marked as described in Section H.1, the Bureau may make application narratives publicly available or share application information within USDOT or with other federal agencies if USDOT determines that sharing is relevant to the respective program's objectives.

3. Department Feedback on Application

The Bureau strives to provide as much information as possible to assist applicants with the application process. The Bureau will not review applications in advance, but Bureau staff are available for technical questions and assistance with application submission.

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CR 25-08-BOE

A RESOLUTION OF THE MORGAN COUNTY BOARD OF EQUALIZATION APPROVING THE HEARING OFFICER'S WRITTEN DECISIONS AND RECOMMENDATIONS ON 2025 BOARD OF EQUALIZATION APPEALS

WHEREAS, Utah Code § 59-2-1001 et seq. authorizes the Morgan County Board of Equalization ("BOE") to hear and decide taxpayer appeals of real property valuations; and

WHEREAS, the BOE has duly appointed a Hearing Officer to conduct hearings and issue written findings, conclusions, and recommendations on appeals brought for the 2025 tax year; and

WHEREAS, the Hearing Officer has submitted written decisions and recommendations on all BOE appeals heard to date, attached hereto as *Exhibit A*; and

WHEREAS, the BOE is required to approve, modify, or deny the Hearing Officer's recommendations in accordance with Utah law;

NOW, THEREFORE, BE IT RESOLVED by the Morgan County Board of Equalization that:

1. The Hearing Officer's written decisions and recommendations for the appeals listed in Exhibit A that are marked "Approved" are hereby approved; those marked "Denied" are hereby denied; and those marked "Modified" are hereby modified consistent with the BOE's direction.

2. The Morgan County Assessor is authorized to make any necessary adjustments to the County's assessment roll consistent with the BOE's decisions.

3. Any appeal listed in Exhibit A as "Modified" shall be processed in accordance with BOE direction and Utah law.

PASSED AND ADOPTED by the Morgan County Board of Equalization this ___ day of _____, 2025.

MORGAN COUNTY BOE:

_____
Matthew Wilson, BOE Chair

APPROVED AS TO FORM:

_____
Garrett Smith, Morgan County Attorney

ATTEST:

_____
Leslie Hyde, BOE Clerk

BOE MEMBERS VOTING:

	AYE	NAY	ABSENT
Michael Newton	_____	_____	_____
Vaughn Nickerson	_____	_____	_____
Blaine Fackrell	_____	_____	_____
Raylene Blocker	_____	_____	_____
Matthew Wilson	_____	_____	_____

Board of Equalization 2025													
Parcel	Serial	Tax Roll Name	District	Old Code	New Code	Old Market	New Market	Old Taxable	New Taxable	Market Difference	Taxable Difference	Reason for Change	
00-0000-3937	01-003-032-03	Carlson Donald R	1	BA01	BA01	902	911	902	911	9	9	Value Change	
00-0000-3937	01-003-032-03	Carlson Donald R	1	BR01	BR01	464283	420309	255356	231170	-43974	-24186		
									Total	-43965	-24177		
00-0001-4231	01-004-130-06	Chard M Susana	1	BR01	BR01	403169	294459	221743	161952	-108710	-59791	Value Change	
00-0002-3398	01-004-634	Tonks Family Ranch Llc	1	LG01	LG01	736800	453840	1988	1658	-282960	-330	Greenbelt Value Change	
00-0005-3015	01-003-033-06	Bateman Brad	1	BR01	BR01	499103	306470	274507	168559	-192633	-105948	Value Change	
00-0060-6069	01-SUMR1-0045	Sherrie Jensen Revocable Trust	1	BS01	BS01	1387704	1031154	1387704	1031154	-356550	-356550	Value Change	
00-0072-4119	01-004-396-02	Macarthur Joel William	1		BR01	0	658007	0	361904	658007	361904	PRE	
00-0072-4119	01-004-396-02	Macarthur Joel William	1		LR01	0	233280	0	128304	233280	128304		
00-0072-4119	01-004-396-02	Macarthur Joel William	1	BS01		658007	0	658007	0	-658007	-658007		
00-0072-4119	01-004-396-02	Macarthur Joel William	1	LS01		233280	0	233280	0	-233280	-233280		
									Total	0	-401079		
00-0075-0216	01-HIDH-0032	Curtis Michael Anthony	1		BR01	0	2061831	0	1134007	2061831	1134007	PRE	
00-0075-0216	01-HIDH-0032	Curtis Michael Anthony	1		LR01	0	350000	0	192500	350000	192500		
00-0075-0216	01-HIDH-0032	Curtis Michael Anthony	1	BS01		2061831	0	2061831	0	-2061831	-2061831		
00-0075-0216	01-HIDH-0032	Curtis Michael Anthony	1	LS05		350000	0	350000	0	-350000	-350000		
									Total	0	-1085324		
00-0075-0220	01-HIDH-0036	Menlove Justin	1		BR01	0	1056185	0	580902	1056185	580902	PRE	
00-0075-0220	01-HIDH-0036	Menlove Justin	1	BS01		735711	0	735711	0	-735711	-735711		
00-0075-0220	01-HIDH-0036	Menlove Justin	1		LR01	0	350000	0	192500	350000	192500		
00-0075-0220	01-HIDH-0036	Menlove Justin	1	LS05		350000	0	350000	0	-350000	-350000		
									Total	320474	-312309		
00-0093-4250	01-004-465-02-01	Hollow Front Llc	1		LG01	0	217000	0	453	217000	453	Greenbelt Value Change	
00-0093-4250	01-004-465-02-01	Hollow Front Llc	1	LS01		217000	0	217000	0	-217000	-217000		
									Total	0	-216547		
00-0003-5202	03-HA1-0009	Boyle Joseph	3	BS01		496621	0	496621	0	-496621	-496621	PRE	
00-0003-5202	03-HA1-0009	Boyle Joseph	3		BR01	0	496621	0	273142	496621	273142		
00-0003-5202	03-HA1-0009	Boyle Joseph	3	LS05		214500	0	214500	0	-214500	-214500		
00-0003-5202	03-HA1-0009	Boyle Joseph	3		LR01	0	214500	0	117975	214500	117975		
									Total	0	-320004		
00-0003-6143	03-HA3-0139	Barnes Richard L	3		BR01	0	401754	0	220965	401754	220965	Renting Basement PRE and	
00-0003-6143	03-HA3-0139	Barnes Richard L	3	BS01		401754	0	401754	0	-401754	-401754	Non primary combined	
00-0003-6143	03-HA3-0139	Barnes Richard L	3		LR01	0	214500	0	117975	214500	117975		
00-0003-6143	03-HA3-0139	Barnes Richard L	3	LS05		214500	0	214500	0	-214500	-214500		
00-0003-6143	03-HA3-0139	Barnes Richard L	3			0	0	0	0	0	0		
00-0003-6143	03-HA3-0139	Barnes Richard L	3			0	0	0	0	0	0		
00-0003-6143	03-HA3-0139	Barnes Richard L	3		BS01	0	200877	0	200877	200877	200877		
00-0003-6143	03-HA3-0139	Barnes Richard L	3	BR01	BR01	401754	200877	220965	110482	-200877	-110483		
									Total	0	-186920		
00-0067-9408	03-WOODH-0011	Witt Rachel K	3	BR01	BR01	939958	739822	516977	406902	-200136	-110075	Value Change	
00-0073-6503	03-COHILL-0093	Weston Christopher B	3	BR01	BR01	1267163	1091692	696940	600431	-175471	-96509	Value Change	
00-0083-3738	03-SRID-4077	Hatch Taylor	3	BS01		939044	0	939044	0	-939044	-939044	PRE	
00-0083-3738	03-SRID-4077	Hatch Taylor	3	LS05		261910	0	261910	0	-261910	-261910		
00-0083-3738	03-SRID-4077	Hatch Taylor	3		BR01	0	1219538	0	670746	1219538	670746		
00-0083-3738	03-SRID-4077	Hatch Taylor	3		LR01	0	261910	0	144051	261910	144051		
									Total	280494	-386157		
00-0085-5208	03-005-108-11	Ridge At Cottonwoods Lc	3	LG01	LG01	2563110	1918449	8782	8781	-644661	-1	Greenbelt Value Change	
00-0092-5191	03-SFLCON-0003-A	Schultz Edward C	3	LS01		5760	0	5760	0	-5760	-5760	Commercial Change	
00-0092-5191	03-SFLCON-0003-A	Schultz Edward C	3	BC11		239530	0	239530	0	-239530	-239530		

00-0092-5191	03-SFLCON-0003-A	Schultz Edward C	3	LC01		168640	0	168640	0	-168640	-168640			
00-0092-5191	03-SFLCON-0003-A	Schultz Edward C	3		BC11	0	150600	0	150600	150600	150600			
00-0092-5191	03-SFLCON-0003-A	Schultz Edward C	3		LC01	0	168640	0	168640	168640	168640			
00-0092-5191	03-SFLCON-0003-A	Schultz Edward C	3		LS01	0	5760	0	5760	5760	5760			
									Total	-88930	-88930			
00-0003-9774	04-130	Durrant Jason P	4	BR01	BR01	555421	521281	305482	286705	-34140	-18777	Value Change		
00-0057-1495	04-RC1-0008	Zinn David	4	BS01		263765	0	263765	0	-263765	-263765	PRE		
00-0057-1495	04-RC1-0008	Zinn David	4	LS05		101400	0	101400	0	-101400	-101400			
00-0057-1495	04-RC1-0008	Zinn David	4		BR01	0	263765	0	145071	263765	145071			
00-0057-1495	04-RC1-0008	Zinn David	4		LR01	0	101400	0	55770	101400	55770			
									Total	0	-164324			
00-0063-1218	04-FOXPT1-0015	Ward And Lee Anne Clark Living Tr	4	BS01	BS01	526212	436274	526212	436274	-89938	-89938	Value Change		
00-0066-6785	04-DEERH1-0013	Eileen P Johnson Supplemental Ne	4	BR01	BR01	566904	441088	311797	242598	-125816	-69199	Value Change		
00-0071-1242	04-FOXPT4-0080	Skinner Marvin	4	BR01	BR01	461782	401274	253980	220701	-60508	-33279	Value Change		
00-0087-5681	06-MRIDG4-0410	Meeks Family Livng Trust 6/19/202	4		BR01	0	746362	0	410499	746362	410499	PRE		
00-0087-5681	06-MRIDG4-0410	Meeks Family Livng Trust 6/19/202	4	BS01		746362	0	746362	0	-746362	-746362			
00-0087-5681	06-MRIDG4-0410	Meeks Family Livng Trust 6/19/202	4	LS05		253197	0	253197	0	-253197	-253197			
00-0087-5681	06-MRIDG4-0410	Meeks Family Livng Trust 6/19/202	4		LR01	0	253197	0	139258	253197	139258			
									Total	0	-449802			
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4		BR01	0	715740	0	393657	715740	393657	PRE		
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4	BS01		715740	0	715740	0	-715740	-715740			
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4		LR01	0	221553	0	121854	221553	121854			
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4	LS01		15530	0	15530	0	-15530	-15530			
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4	LS05		206023	0	206023	0	-206023	-206023			
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4	BR01	BR01	715740	357870	393657	196829	-357870	-196828			
00-0087-5687	06-MRIDG4-0416	Child Ashlee Ann	4		BS01	0	357870	0	357870	357870	357870			
									Total	0	-260740			
00-0087-7653	04-PHRUN1-0002	Mcdaniel Alec	4	BR01	BR01	1084597	963022	596528	529662	-121575	-66866	Value Change		
00-0087-7653	04-PHRUN1-0002	Mcdaniel Alec	4	BR01	BR01	963022	755977	529662	415787	-207045	-113875			
									Total	-328620	-180741			
00-0087-7662	04-PHRUN1-0011	George Ian	4	BR01	BR01	798201	763088	439011	419698	-35113	-19313	Value Change		
00-0088-1381	04-RIVSTONE1-0021	Mikesell Laci Cameron	4	BS01		269934	0	269934	0	-269934	-269934	PRE		
00-0088-1381	04-RIVSTONE1-0021	Mikesell Laci Cameron	4	LS05		90000	0	90000	0	-90000	-90000			
00-0088-1381	04-RIVSTONE1-0021	Mikesell Laci Cameron	4		BR01	0	269934	0	148464	269934	148464			
00-0088-1381	04-RIVSTONE1-0021	Mikesell Laci Cameron	4		LR01	0	90000	0	49500	90000	49500			
									Total	0	-161970			
00-0088-1529	04-PHRUN2-0039	Christensen David H	4	BS01		696907	0	696907	0	-696907	-696907	PRE		
00-0088-1529	04-PHRUN2-0039	Christensen David H	4	LS01		197250	0	197250	0	-197250	-197250			
00-0088-1529	04-PHRUN2-0039	Christensen David H	4		BR01	0	696907	0	383299	696907	383299			
00-0088-1529	04-PHRUN2-0039	Christensen David H	4		LR01	0	197250	0	108488	197250	108488			
									Total	0	-402370			
00-0089-4497	04-RIVSTONE4-0062	Maple River Llc	4		BR01	0	376035	0	206819	376035	206819	PRE		
00-0089-4497	04-RIVSTONE4-0062	Maple River Llc	4	BS01		376035	0	376035	0	-376035	-376035			
00-0089-4497	04-RIVSTONE4-0062	Maple River Llc	4		LR01	0	90000	0	49500	90000	49500			
00-0089-4497	04-RIVSTONE4-0062	Maple River Llc	4	LS05		90000	0	90000	0	-90000	-90000			
									Total	0	-209716			
00-0089-4501	04-RIVSTONE4-0066	Maple River 2 Llc	4		BR01	0	327776	0	180277	327776	180277	PRE		
00-0089-4501	04-RIVSTONE4-0066	Maple River 2 Llc	4	BS01		327776	0	327776	0	-327776	-327776			
00-0089-4501	04-RIVSTONE4-0066	Maple River 2 Llc	4			0	0	0	0	0	0			
00-0089-4501	04-RIVSTONE4-0066	Maple River 2 Llc	4		LR01	0	90000	0	49500	90000	49500			
00-0089-4501	04-RIVSTONE4-0066	Maple River 2 Llc	4	LS05		90000	0	90000	0	-90000	-90000			
									Total	0	-187999			

00-0090-1180	06-VALV1-0020-A1	Johnston Robert Cole	4	BR01	BR01	579376	473977	318657	260687	-105399	-57970	Value Change	
00-0093-0787	04-RUPP-0003	Scott J Conlin Revocable Trust 4/4	4		BR01	0	767548	0	422151	767548	422151	PRE	
00-0093-0787	04-RUPP-0003	Scott J Conlin Revocable Trust 4/4	4	BS01		767548	0	767548	0	-767548	-767548		
00-0093-0787	04-RUPP-0003	Scott J Conlin Revocable Trust 4/4	4		LR01	0	253089	0	139199	253089	139199		
00-0093-0787	04-RUPP-0003	Scott J Conlin Revocable Trust 4/4	4	LS03		253089	0	253089	0	-253089	-253089		
									Total	0	-459287		
00-0093-5321	05-281-03-03	Lucerne Management Company Ll	5	BC11	BC11	2028942	1974847	2028942	1974847	-54095	-54095	Commercial Change	
00-0093-6563	05-229-016-01	2b Property Development Llc	5	LS03	LS03	525000	300000	525000	300000	-225000	-225000	Value Change	
00-0093-6575	05-MTNHZ1-0012	2b Property Development Llc	5	LS03	LS03	202000	145000	202000	145000	-57000	-57000		
00-0093-6576	05-MTNHZ1-0013	2b Property Development Llc	5	LS03	LS03	183000	145000	183000	145000	-38000	-38000		
00-0093-6577	05-MTNHZ1-0014	2b Property Development Llc	5	LS03	LS03	173500	145000	173500	145000	-28500	-28500		
									Total	-348500	-348500		
00-0090-7110	09-ROAMSFR1A-0110	Gibby Benjamin James	9		BR01	0	456674	0	251171	456674	251171	PRE	
00-0090-7110	09-ROAMSFR1A-0110	Gibby Benjamin James	9	BS01		456674	0	456674	0	-456674	-456674		
00-0090-7110	09-ROAMSFR1A-0110	Gibby Benjamin James	9	LS05		220000	0	220000	0	-220000	-220000		
00-0090-7110	09-ROAMSFR1A-0110	Gibby Benjamin James	9		LR01	0	220000	0	121000	220000	121000		
									Total	0	-304503		
00-0090-7111	09-ROAMSFR1A-0111	Rollins Christopher Tourlea	9	BR01	BR01	655879	530000	360733	291500	-125879	-69233	Value Change	
00-0090-7116	09-ROAMSFR1A-0116	Patton Ryan Michael	9	LS05		231000	0	231000	0	-231000	-231000	PRE	
00-0090-7116	09-ROAMSFR1A-0116	Patton Ryan Michael	9	BS01		638862	0	638862	0	-638862	-638862		
00-0090-7116	09-ROAMSFR1A-0116	Patton Ryan Michael	9		BR01	0	638862	0	351374	638862	351374		
00-0090-7116	09-ROAMSFR1A-0116	Patton Ryan Michael	9		LR01	0	231000	0	127050	231000	127050		
									Total	0	-391438		
00-0090-7129	09-ROAMSFR1A-0129	Hansen Raigen Sage	9		BR01	0	741204	0	407662	741204	407662	PRE/ Value Change	
00-0090-7129	09-ROAMSFR1A-0129	Hansen Raigen Sage	9		LR01	0	220000	0	121000	220000	121000		
00-0090-7129	09-ROAMSFR1A-0129	Hansen Raigen Sage	9	BS01		741204	0	741204	0	-741204	-741204		
00-0090-7129	09-ROAMSFR1A-0129	Hansen Raigen Sage	9	LS05		220000	0	220000	0	-220000	-220000		
00-0090-7129	09-ROAMSFR1A-0129	Hansen Raigen Sage	9	BR01	BR01	741204	653134	407662	359224	-88070	-48438		
									Total	-88070	-480980		
00-0090-7134	09-ROAMSFR1A-0134	Deebel Robert Conner	9		BR01	0	514990	0	283245	514990	283245	PRE/Value Change	
00-0090-7134	09-ROAMSFR1A-0134	Deebel Robert Conner	9	BR01		514990	0	283245	0	-514990	-283245		
00-0090-7134	09-ROAMSFR1A-0134	Deebel Robert Conner	9		BR01	0	514990	0	283245	514990	283245		
00-0090-7134	09-ROAMSFR1A-0134	Deebel Robert Conner	9		LR01	0	220000	0	121000	220000	121000		
00-0090-7134	09-ROAMSFR1A-0134	Deebel Robert Conner	9	BS01		579472	0	579472	0	-579472	-579472		
00-0090-7134	09-ROAMSFR1A-0134	Deebel Robert Conner	9	LS05		220000	0	220000	0	-220000	-220000		
									Total	-64482	-395227		
00-0092-2802	09-ROAMSFR2A-0218	Willardson Bryce	9	BS01		596575	0	596575	0	-596575	-596575	PRE	
00-0092-2802	09-ROAMSFR2A-0218	Willardson Bryce	9	LS05		264000	0	264000	0	-264000	-264000		
00-0092-2802	09-ROAMSFR2A-0218	Willardson Bryce	9		BR01	0	808459	0	444652	808459	444652		
00-0092-2802	09-ROAMSFR2A-0218	Willardson Bryce	9		LR01	0	264000	0	145200	264000	145200		
									Total	211884	-270723		
00-0092-2809	09-ROAMSFR2A-0225	Black Kyle	9	BS01		670518	0	670518	0	-670518	-670518	PRE	
00-0092-2809	09-ROAMSFR2A-0225	Black Kyle	9	LS05		231000	0	231000	0	-231000	-231000		
00-0092-2809	09-ROAMSFR2A-0225	Black Kyle	9		BR01	0	670518	0	368785	670518	368785		
00-0092-2809	09-ROAMSFR2A-0225	Black Kyle	9		LR01	0	231000	0	127050	231000	127050		
									Total	0	-405683		
00-0092-2814	09-ROAMSFR2A-0230	Heuer Michael E	9	BS01		562194	0	562194	0	-562194	-562194	PRE	
00-0092-2814	09-ROAMSFR2A-0230	Heuer Michael E	9	LS05		220000	0	220000	0	-220000	-220000		
00-0092-2814	09-ROAMSFR2A-0230	Heuer Michael E	9		BR01	0	539000	0	296450	539000	296450		
00-0092-2814	09-ROAMSFR2A-0230	Heuer Michael E	9		LR01	0	220000	0	121000	220000	121000		
									Total	-23194	-364744		
00-0093-0137	09-ROAMTWN2-0219	Fusillo Dustin	9		BR01	0	400715	0	220393	400715	220393	PRE	

00-0093-0137	09-ROAMTWN2-0219	Fusillo Dustin	9		LR01	0	116000	0	63800	116000	63800			
00-0093-0137	09-ROAMTWN2-0219	Fusillo Dustin	9	BS01		400715	0	400715	0	-400715	-400715			
00-0093-0137	09-ROAMTWN2-0219	Fusillo Dustin	9	LS05		116000	0	116000	0	-116000	-116000			
									Total	0	-232522			
00-0093-0143	09-ROAMTWN2-0225	Wiscombe Christopher Lyle	9	BS01		397671	0	397671	0	-397671	-397671	PRE		
00-0093-0143	09-ROAMTWN2-0225	Wiscombe Christopher Lyle	9	LS01		116000	0	116000	0	-116000	-116000			
00-0093-0143	09-ROAMTWN2-0225	Wiscombe Christopher Lyle	9		BR01	0	397671	0	218719	397671	218719			
00-0093-0143	09-ROAMTWN2-0225	Wiscombe Christopher Lyle	9		LR01	0	116000	0	63800	116000	63800			
									Total	0	-231152			
00-0093-0144	09-ROAMTWN2-0226	Schultz Karl J	9		BR01	0	495761	0	272669	495761	272669	PRE		
00-0093-0144	09-ROAMTWN2-0226	Schultz Karl J	9		LR01	0	116000	0	63800	116000	63800			
00-0093-0144	09-ROAMTWN2-0226	Schultz Karl J	9	BS01		495761	0	495761	0	-495761	-495761			
00-0093-0144	09-ROAMTWN2-0226	Schultz Karl J	9	LS05		116000	0	116000	0	-116000	-116000			
									Total	0	-275292			
00-0093-0151	09-ROAMTWN2-0233	Riggs Karen	9	BS01	BS01	414886	404000	414886	404000	-10886	-10886	Value Change		
									Grand Total	(2,775,804.00)	(10,351,054.00)			

These changes need to be ratified by the Morgan County Commission

Approved ☐
Not Approved ☐

Signed by

Date

Hearing Officer Recommendation and Stipulations Morgan 2025

Owner Name	Property Address	Acres	Parcel #	Serial #	appeallant opinion of value	Hearing Officer Recommendation	Going to State?	2025 Market Value	DIFFERENCE	Morgan County Stipulate value	2025 Land Value	Building Value	% Complete
ANTION FINANCIAL LC	6038 N HIDDEN VALLEY RD	0.31	00-0074-4599	03-ROLLR3-0319-A1	$ 956,634	$ 1,170,000		$ 1,189,778	$ 19,778	$ 1,170,000	$ 203,500	$ 986,278	100%
FERNWOOD LC	Mountain Green Land GB Rollins	81.99	00-0063-3521	03-005-029	$ 976,255	$ 2,744,418		$ 2,744,418	$ -	0	$ 2,705,670	$ 38,748	
FERNWOOD LC	4400 W RANCH BLVD	6.38	00-0083-4593	03-POND1-0101	$ 2,800,000	$ 4,100,000		$ 4,928,121	$ 828,121	$ 4,100,000	$ 824,456	$ 4,103,561	100%
LONDON REBECCA	485 W 175 N	0.24	00-0073-4950	04-WASH2-0050	$ 775,000	$ 898,000	NO/Stip	$ 987,169	$ 89,169	898000	$ 168,726	$ 818,443	100%
MORRIS REVOCABLE LIVING TRUST	3505 W HIDDEN MEADOW CIR	0.32	00-0073-6497	03-COHILL-0087	$ 775,213	$ 1,106,460		$ 1,106,460	$ -	0	$ 254,320	$ 852,140	100%
NELSON DYLAN POESCH	5853 EXETER DR	0.28	00-0075-1280	03-COM-3040	$ 817,177	$ 1,000,979		$ 1,000,979	$ -	0	$ 246,180	$ 754,799	100%
PETERSON HOUSE LLC	4474 N HEATHER MEADOWS DR	1.79	00-0085-4054	01-HMEAD-0003	$ 1,327,526	$ 1,570,455		$ 1,570,455	$ -	0	$ 426,788	$ 1,143,667	100%
PINE MEADOW RANCH OWNERS	Jeremy Ranch (Summit Co. Boarder)	1.5	00-0005-0177	01-001-056-02	$ 75,750	$ 265,363		$ 265,363	$ -	0	$ 75,750	$ 189,613	100%
PITCHER CLAYTON	4482 N HEATHER MEADOWS DR	1.84	00-0085-4053	01-HMEAD-0002	$ 1,332,574	$ 1,521,283		$ 1,521,283	$ -	0	$ 431,648	$ 1,089,635	100%
RIDGE AT COTTONWOODS LC	Mountain Green Land GB Cottonwood	77.67	00-0085-5208	03-005-108-11	$ 1,017,477	$ 1,918,449		$ 2,563,110	$ 644,661	1,918,449	$ 2,536,110		
SODERBY LLC			00-0092-9716	03-LEESMG-0002	50% reduction	$ 362,248		$ 362,248	$ -	0	$ 362,248		
			00-0092-9717	03-LEESMG-0003	50% reduction	$ 402,494		$ 402,494	$ -	0	$ 402,494		
			00-0092-9718	03-LEESMG-0004	50% reduction	$ 5,577,422		$ 5,577,422	$ -	0	$ 5,577,422		
			00-0092-9719	03-LEESMG-0005	50% reduction	$ 494,498		$ 494,498	$ -	0	$ 494,498		
			00-0092-9720	03-LEESMG-0006	50% reduction	$ 322,001		$ 322,001	$ -	0	$ 322,001		
SODERBY LLC			00-0004-7991	01-005-051-02	50% reduction	$ 93,300	NO/Stip	$ 93,300	$ -	0	$ 93,300		
			00-0004-8015	03-005-018-02	50% reduction	$ 105,440	NO/Stip	$ 105,440	$ -	0	$ 105,440		
			00-0004-8023	03-005-045-03	50% reduction	$ 181,500	NO/Stip	$ 181,500	$ -	0	$ 181,500		
			00-0004-8031	03-005-051-01	50% reduction	$ 6,193,000	NO/Stip	$ 6,193,000	$ -	0	$ 6,193,000		
			00-0090-8353	03-005-048-10-4	50% reduction	$ 4,240,579	NO/Stip	$ 4,240,579	$ -	0	$ 4,240,579		
			00-0092-9936	03-005-048-05	50% reduction	$ 877,818	NO/Stip	$ 877,818	$ -	0	$ 877,818		

Owner Name	Property Address	Acres	Parcel #	Serial #	appeallant opinion of value	Hearing Officer Recommendation	Going to State?	2025 Market Value	DIFFERENCE	Stipulate value	2025 Land Value	Building Value	% Complete
PAYNE REAL ESTATE INVESTMENTS LLC	5435 W NORTH VILLAGE LN	0.38	00-0091-9330	12-WPR1D-0010-A1	$ 4,360,814	$ 4,593,674	NO/Stip	$ 7,437,348	$ 2,843,674	$ 4,593,674	$ 3,250,000	$ 4,187,348	36%
NEVELL LIVING TRUST 12-29-1999	5512 W NORTH VILLAGE LN	0.37	00-0091-9321	12-WPR1D-0001-A1	$ 2,100,899	$ 2,922,608	NO/Stip	$ 4,095,217	$ 1,172,609	$ 2,922,608	$ 3,250,000	$ 845,217	8%
5961 N ROPER DRIVE LLC	3452 N NORTH VILLAGE LN	0.45	00-0091-9329	12-WPR1D-0009-A1	$ 5,817,837	$ 5,174,593	NO/Stip	$ 8,599,186	$ 3,424,593	$ 5,174,593	$ 3,250,000	$ 5,349,186	45%
WAGNER JOHN	3663 N PEAKS VIEW DRIVE	3.45	00-0090-3147	12-WPR1C-0007	$ 6,710,000	$ 8,736,280	NO/Stip	$ 12,723,172	$ 3,986,892	$ 8,736,280	$ 4,024,500	$ 8,698,672	100%
SEE TEN LLC	5608 W WASATCH PEAKS ROAD	5.07	00-0090-3150	12-WPR1C-0010	$ 8,600,000	$ 15,684,328	NO/Stip	$ 17,932,240	$ 2,247,912	$ 15,684,328	$ 4,444,770	$ 13,487,470	95%
WASATCH PEAKS RANCH LLC	5432 W NORTH VILLAGE LN :5432	0.44	00-0091-9324	12-WPR1D-0004-A1	$ 1,255,800	$ 2,500,000	NO/Stip	$ 3,250,000	$ 750,000	$ 2,500,000	$ 3,250,000		0%
WPR01 LLC	5323 W MEADOW VIEW DR	5.31	00-0091-9333	12-WPR1E-0018-A1	$ 7,150,000	$ 12,885,350		$ 17,224,548	$ 4,339,198	$ 12,885,350	$ 4,443,100	$ 12,781,448	98%
WASATCH LOT LLC	5714 W WASATCH PEAKS ROAD	3.75	00-0090-3152	12-WPR1C-0012	$ 6,500,000	$ 14,889,798		$ 16,981,708	$ 2,091,910	$ 14,889,798	$ 4,430,250	$ 12,551,458	100%
FOX CLIFFORD	5768 W WASATCH PEAKS ROAD	2.27	00-0090-3153	12-WPR1C-0013	$ 4,790,000	$ 9,325,085		$ 10,307,308	$ 982,223	$ 9,325,085	$ 4,413,970	$ 5,893,338	47%
SNOWSHOE TREK LLC	5307 W MEADOW VIEW DR	4.19	00-0090-3189	12-WPR1E-0017	$ 5,000,000	$ 13,609,249		$ 15,524,719	$ 1,915,470	$ 13,906,249	$ 4,031,900	$ 11,492,819	100%
DJWPR LLC	3344 N WASATCH PEAKS RD	6.64	00-0091-9741	12-WPR2D-0022	$ 10,590,000	$ 13,686,094		$ 15,612,033	$ 1,925,939	$ 13,686,094	$ 4,056,400	$ 11,555,633	47%
SNOWBERRY LANE C2 LLC	4925 W SNOWBERRY LN	5.15	00-0090-3142	12-WPR1C-0002	$ 3,060,000	$ 9,812,495		$ 10,964,128	$ 1,151,633	$ 9,812,495	$ 4,445,650	$ 6,518,478	32%
COLEMAN MATT	5662 W WASATCH PEAKS ROAD :	2.95	00-0090-3151	12-WPR1C-0011	$ 4,860,000	$ 11,274,034		$ 12,644,551	$ 1,370,517	$ 11,274,034	$ 4,421,450	$ 8,223,101	45%
HYDE LEONARD	5108 W MEADOW VIEW DR	4.95	00-0090-3177	12-WPR1E-0005	$ 5,404,154	$ 6,710,462	NO/Stip	$ 7,244,654	$ 534,192	$ 6,710,462	$ 4,039,500	$ 3,205,154	0%

Owner Name	Property Address	Acres	Parcel #	Serial #	appeallant opinion of value	Hearing Officer Recommendation	Going to State?	2025 Land Value	DIFFERENCE	Stipulate value	2025 Land Value	NA	NA
POWDER BREAK LLC	4835 W SNOWBERRY LN	8.99	00-0090-3141	12-WPR1C-0001	$ 1,500,000	$ 4,079,900		$ 4,079,900	$ -	0	$ 4,079,900		
HASKELL JENNIFER	5442 W WASATCH PEAKS ROAD	2.57	00-0090-3148	12-WPR1C-0008	$ 1,500,000	$ 4,015,700		$ 4,015,700	$ -	0	$ 4,015,700		
JACOBS RIDGE LLC	5857 W WASATCH PEAKS RD	5.96	00-0090-3171	12-WPR1D-0014	$ 1,500,000	$ 4,049,600		$ 4,049,600	$ -	0	$ 4,049,600		
JG4984WMVD LLC	4984 W MEADOW VIEW DR	6	00-0090-3180	12-WPR1E-0008	$ 1,750,000	$ 4,050,000		$ 4,050,000	$ -	0	$ 4,050,000		
SHAW ROBERT M	3256 N THREE TOES POND LN	3.06	00-0090-3182	12-WPR1E-0010	$ 1,500,000	$ 4,020,600		$ 4,020,600	$ -	0	$ 4,020,600		
CAMAUR WASATCH PEAKS RANCH LLC	2239 N WASATCH PEAKS RD	10.42	00-0092-5780	12-WPR3G-0005	$ 750,000	$ 4,503,620		$ 4,503,620	$ -	0	$ 4,503,620		
GATTEN NATHAN JOHN	3812 N PEAKS VIEW DR	3.38	00-0093-1109	12-WPR5C-0021	$ 1,500,000	$ 4,023,800		$ 4,023,800	$ -	0	$ 4,023,800		
DIAMOND PEAK RANCH LLC	2864 N WASATCH PEAKS RD	2.29	00-0092-5757	12-WPR3D-0043	$ 991,000	$ 4,012,900		$ 4,012,900	$ -	0	$ 4,012,900		
CLIFFORD B TRIBUS 2000 TRUST	5431 W WASATCH PEAKS ROAD	3.31	00-0090-3157	12-WPR1C-0017	$ 1,200,000	$ 4,023,100		$ 4,023,100	$ -	0	$ 4,023,100		
TRINGALE THOMPSON REVOCABLE TRUST UA 09/29/20	3113 N WASATCH PEAKS RD	2.91	00-0091-9752	12-WPR2D-0033	$ 3,500,000	$ 4,421,010		$ 4,421,010	$ -	0	$ 4,421,010		
5086 W MEADOW VIEW DRIVE LLC	5086 W MEADOW VIEW DR	5.5	00-0090-3178	12-WPR1E-0006	$ 1,450,000	$ 4,045,000		$ 4,045,000	$ -	0	$ 4,045,000		
BISON TRUST	5271 W MEADOW VIEW DR :5271	4.42	00-0090-3188	12-WPR1E-0016	$ 1,700,000	$ 4,034,200		$ 4,034,200	$ -	0	$ 4,034,200		
WASATCH PEAKS RANCH LLC	3725 N PEAKS VIEW DRIVE	3.05	00-0090-3156	12-WPR1C-0016	$ 1,700,000	$ 4,020,500		$ 4,020,500	$ -	0	$ 4,020,500		
SHIFT4 HOLDINGS WPR LLC	5874 W WASATCH PEAKS RD	5.96	00-0090-3172	12-WPR1D-0015	$ 1,700,000	$ 4,454,560		$ 4,454,560	$ -	0	$ 4,454,560		
PAYNE FAMILY 2021 TRUST	3277 N THREE TOES POND LN	3.63	00-0090-3181	12-WPR1E-0009	$ 1,700,000	$ 4,026,300		$ 4,026,300	$ -	0	$ 4,026,300		
WASATCH PEAKS RANCH LLC	3547 N WASATCH PEAKS RD	2.3	00-0091-9737	12-WPR2D-0018	$ 1,700,000	$ 4,013,000		$ 4,013,000	$ -	0	$ 4,013,000		
WPR01 LLC	3562 N WASATCH PEAKS RD	6.2	00-0091-9738	12-WPR2D-0019	$ 1,200,000	$ 4,457,200		$ 4,457,200	$ -	0	$ 4,457,200		
WASATCH PEAKS RANCH LLC	3481 N WASATCH PEAKS RD	1.74	00-0091-9739	12-WPR2D-0020	$ 1,700,000	$ 4,408,140		$ 4,408,140	$ -	0	$ 4,408,140		
CAIDAN SATCH LLC	3338 N WASATCH PEAKS RD	6.16	00-0091-9742	12-WPR2D-0023	$ 1,700,000	$ 4,456,760		$ 4,456,760	$ -	0	$ 4,456,760		
WILDCAT MOUNTAIN LLC	3292 N WASATCH PEAKS RD	4.7	00-0091-9743	12-WPR2D-0024	$ 1,700,000	$ 4,440,700		$ 4,440,700	$ -	0	$ 4,440,700		
LUGHEAD LLC	3307 N WASATCH PEAKS RD	1.45	00-0091-9744	12-WPR2D-0025	$ 1,700,000	$ 4,404,950		$ 4,404,950	$ -	0	$ 4,404,950		
MD US INVESTMENT TRUST	3243 N WASATCH PEAKS RD	9.98	00-0091-9749	12-WPR2D-0030	$ 1,700,000	$ 4,498,780		$ 4,498,780	$ -	0	$ 4,498,780		
KEMOSABE HOLDINGS LLC	3066 N WASATCH PEAKS RD	3.59	00-0091-9755	12-WPR2D-0036	$ 1,700,000	$ 4,428,490		$ 4,428,490	$ -	0	$ 4,428,490		
CAIDAN SATCH LLC	2985 N WASATCH PEAKS RD	7.60	00-0091-9759	12-WPR2D-0040	$ 1,700,000	$ 4,472,600		$ 4,472,600	$ -	0	$ 4,472,600		

HZE VENTURES II LLC	2918 N WASATCH PEAKS RD	5.88	00-0092-5756	12-WPR3D-0042	$ 1,700,000	$ 4,453,680		**$ 4,453,680**	$ -	0	**$ 4,453,680**		
MORESNOW LLC	2892 N WASATCH PEAKS RD	6.04	00-0092-5758	12-WPR3D-0044	$ 1,700,000	$ 4,455,440		**$ 4,455,440**	$ -	0	**$ 4,455,440**		
WASATCH PEAKS RANCH LLC	2771 N WASATCH PEAKS RD	2.83	00-0092-5762	12-WPR3D-0048	$ 1,700,000	$ 4,018,300		**$ 4,018,300**	$ -	0	**$ 4,018,300**		
WASATCH PEAKS RANCH LLC	2702 N WASATCH PEAKS RD	3.73	00-0092-5764	12-WPR3D-0050	$ 1,700,000	$ 4,027,300		**$ 4,027,300**	$ -	0	**$ 4,027,300**		
WASATCH PEAKS RANCH LLC	2548 N WASATCH PEAKS RD	2.3	00-0092-5768	12-WPR3D-0054	$ 1,700,000	$ 4,414,300		**$ 4,414,300**	$ -	0	**$ 4,414,300**		
WASATCH PEAKS RANCH LLC	2457 N WASATCH PEAKS RD	3.15	00-0092-5771	12-WPR3D-0058	$ 1,700,000	$ 4,021,500		**$ 4,021,500**	$ -	0	**$ 4,021,500**		
WASATCH PEAKS RANCH LLC	2317 N WASATCH PEAKS RD	11.07	00-0092-5777	12-WPR3G-0002	$ 1,700,000	$ 4,510,770		**$ 4,510,770**	$ -	0	**$ 4,510,770**		
WASATCH PEAKS RANCH LLC	4084 N PEAKS VIEW DR	2.43	00-0093-1114	12-WPR5C-0026	$ 1,700,000	$ 4,014,300		**$ 4,014,300**	$ -	0	**$ 4,014,300**		
WASATCH PEAKS RANCH LLC	4053 N PEAKS VIEW DR	3.97	00-0093-1116	12-WPR5C-0028	$ 1,700,000	$ 4,029,700		**$ 4,029,700**	$ -	0	**$ 4,029,700**		
DONIGER MICHAEL	5787 W LUPINE RD	3.75	00-0093-1122	12-WPR5C-0034	$ 1,700,000	$ 4,430,250		**$ 4,430,250**	$ -	0	**$ 4,430,250**		
WASATCH PEAKS RANCH LLC	2736 N WASATCH PEAKS RD	5.75	00-0092-5763	12-WPR3D-0049	$ 1,700,000	$ 4,047,500		**$ 4,047,500**	$ -	0	**$ 4,047,500**		
								Total Diff:	$ 30,318,491				

These changes need to be ratified by the Morgan County Commission

Approved
Not Approved

Signed by

Morgan County Commission Chair

Date

Docusign Envelope ID: F5C9FA24-ADFC-496C-A27D-B1493FA9B4DC

Stipulation of Agreement for Real Property Valuation

MORGAN County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

General Information

Appellant: NEVELL LIVING TRUST 12-29-1999

Date: 10/30/2025

Property identification number: 00-0091-9321

Appeal number: NEVELL

Valuation

	Pre-Board Market	Equalized Market
Land/FAA (real estate)	$3,250,000	$2,500,000
Improvements	$845,217	$422,608
Personal property	$	$
Total Value	$4,095,217	$2,922,608

Explanation of Agreement

See Attached Letter.

Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: MPF	Date: 10/30/2025
County Assessor or Deputy Assessor	Date: 10/30/2025
Board of Equalization (Member of Legislative Body) DocuSigned by:	Date: 11/5/2025 | 8:49 AM PST
Appellant	Date

Each signing party should receive a copy of this form

Docusign Envelope ID: F5C9FA24-ADFC-496C-A27D-B1493FA9B4DC

NEVELL LIVING TRUST 12-29-1999

Morgan County has reviewed the lot and improvement for the 2025 year. We have the improvement at 8% complete. This will reflect the value we have placed on the year 2025. We have also adjusted the value of the lot, which is adjacent to the village at WPR, and smaller lots than the standard lot value. The improved value went from $845,218 to $422,608 and a lot value to $2,500,000.

The first thing that needs to be addressed is taxes. The Assessor Office's role in taxation is to define and set the market value. Market value is the amount a property will sell for on the open market between a willing buyer and seller. This market value is the first thing established in the taxing process. The assessors' values must be completed by May 22 each year and reported to the County Auditor and the State of Utah.

(We are not the Clerk Auditor's Office; this is basically their process.) In June, the County Auditor receives all the budgets for the various taxing entities and totals the amount of money needed to satisfy those budgets. That number is then divided by the total assessment established by the assessor's office to set the tax rate. This tax rate is then applied to all properties. If the assessments increase or decrease prior to May 22, they do not affect the final tax amount owed, as the tax rate will offset the increase or decrease. In the end, the total amount of taxes will not change. The only way market value can affect taxes is if there is a Board of Equalization change after the tax rate is set.

In Utah, you cannot protest taxes; you can only protest market value. Some people want to compare taxes in different areas, but this is not an indication of value. All comparable properties can be adjusted rationally, one way or another. Park City is open to the public and known for its hustle and bustle as a resort town; even the ski runs are public. The ski runs are accessible to everyone, even those with ski-in or ski-out properties. The general public who purchase ski passes will be skiing past their home. In contrast, WPR is private, emphasizing privacy and seclusion, featuring fewer people, and offering world-class skiing, golf, and trails without the inconveniences of a busy resort community. Through its vetting process, WPR seeks and targets not just the elite, affluent, and wealthy but also high-quality individuals with outstanding integrity. Targeted members come from across the globe, including Utah and a few other states, making the development a truly diverse community.

WPR is one of the most unique private ski and golf communities, featuring a distinctive control and vetting process for WPR membership. It may also be possible, in the future, to own a property without membership, limiting access to only the road, gatehouse, and utilities. This complexity makes it challenging to determine the value of the properties.

Utah operates under a market-value system. Morgan County has received multiple voluntary state surveys regarding land sales within the WPR development, all of which indicate similar values. These surveys state a value range of $8 million to $11 million, marking the first sales information ever received for WPR. With this data, Morgan County has relevant actual sales information pertaining to the lien date of value, which is January 1, 2025. We have also identified the relevant

Docusign Envelope ID: F5C9FA24-ADFC-496C-A27D-B1493FA9B4DC

intangible value for the infrastructure as well as the membership fees. We have adjusted for the following.

To calculate the 2025 values for Morgan County, the estimated value of a WPR membership is set at $5 million. Morgan County did not differentiate between different lots; instead, it used the median of the sales data, subtracted the membership value ($5 million), and applied the remaining value to each parcel. The most valuable aspect of these lots is the right to build a home in WPR. The initial acre was valued at $4.4 million, with a residual value of $10,000 applied to each additional acre.

If Morgan County were to make any further adjustments, it would separate the Base Lots from the Mountain Lots and potentially the Ski Access Lots. Given the open appeal process, providing the sales and membership information voluntarily would be the most effective way to obtain accurate information.

Morgan County has adjusted for the membership and the exclusivity of the development. Thus, staying at the market value of $2,922,608 for the year 2025.

Docusign Envelope ID: F5C9FA24-ADFC-496C-A27D-B1493FA9B4DC

Morgan County Clerk-Auditor
Board of Equalization
Katie Lasater

Attn:
Ross Keogh
201 S Main Steet, Suite 1800
Salt Lake City, Utah 84111

801-829-6811

klasater@morgancountyutah.gov

www.morgancountyutah.gov

Owner:
NEVELL LIVING TRUST 12-29-1999
11703 DISCOVERY CANYON DR
LAS VEGAS, 89135-0000

00-0091-9321, 12-WPR1D-0001-A1

NEVELL LIVING TRUST 12-29-1999We are informing you the status of the Board of Equalization that was received on (9/16/2025):

Morgan County has received your appeal and reviewed the information. Morgan County received 2024 WPR sales information indicating sales prices between $8 and $11M. We have determined a Membership value of $5M, then reduced that value from the Sales. Outside sales are just not as comparable with actual WPR sales. If there is more information about WPR's actual sales regarding sales price and the membership value that you would like to share to help us refine our values, Morgan County invites you to provide that information.

Morgan County suggests with the 36% complete and the adjustment to the lot value, reflective of $2,922,608 for the 2025 tax year.

If you do not agree, the Clerk-Auditor will schedule a hearing before an independent hearing officer.

Please review the information and let us know.
If you need more assistance, please email or call the office to clarify any concerns.

Please respond to the stipulation within 10 days of receiving this.

Thank you for taking the time to look over the information given.

Katie Lasater

Morgan County Clerk-Auditor

Docusign Envelope ID: 24DF7A54-DC9E-4FC2-8554-17705DB9BE6E

Stipulation of Agreement for Real Property Valuation

MORGAN County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

General Information

Appellant: PAYNE REAL ESTATE INVESTMENTS LLC

Date: 10/30/2025

Property identification number: 00-0091-9330

Appeal number: PAYNE

Valuation

	Pre-Board Market	Equalized Market
Land/FAA (real estate)	$3,250,000	$2,500,000
Improvements	$ 4,187,348	$ 2,093,674
Personal property	$	$
Total Value	$7,437,348	$4,593,674

Explanation of Agreement

See Attached Letter.

Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: MDF — Date: 10/30/2025

County Assessor or Deputy Assessor — Date: 10/30/2025

Board of Equalization (Member of Legislative Body) — Date:

Signed by: Sloane Payne
Appellant F6C3524CB644D... — Date: 11/5/2025 | 9:17 AM MST

Each signing party should receive a copy of this form

Docusign Envelope ID: 24DF7A54-DC9E-4FC2-8554-17705DB9BE6E

Morgan County Clerk-Auditor
Board of Equalization
Katie Lasater

Attn:
Ross Keogh
201 S Main Steet, Suite 1800
Salt Lake City, Utah 84111

801-829-6811

klasater@morgancountyutah.gov

www.morgancountyutah.gov

Owner:
PAYNE REAL ESTATE INVESTMENTS LLC
930 TAHOE BLVD STE 801-340
INCLINE VILLAGE, NV 89451-0000

00-0091-9330, 12-WPR1D-0010-A1

PAYNE REAL ESTATE INVESTMENTS LLC

We are informing you the status of the Board of Equalization that was received on (9/16/2025):

Morgan County has received your appeal and reviewed the information. Morgan County received 2024 WPR sales information indicating sales prices between $8 and $11M. We have determined a Membership value of $5M, then reduced that value from the Sales. Outside sales are just not as comparable with actual WPR sales. If there is more information about WPR's actual sales regarding sales price and the membership value that you would like to share to help us refine our values, Morgan County invites you to provide that information.

Morgan County suggests with the 36% complete and the adjustment to the lot value, reflective of $4,593,674 for the 2025 tax year.

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Katie Lasater

Morgan County Clerk-Auditor

Docusign Envelope ID: 24DF7A54-DC9E-4FC2-8554-17705DB9BE6E

PAYNE REAL ESTATE INVESTMENTS LLC

Morgan County has reviewed the lot and improvement for the 2025 year. We have the improvement at 36% complete. This will reflect the value we have placed on the year 2025. We have also adjusted the value of the lot, which is adjacent to the village at WPR, and smaller lots than the standard lot value. The improved value went from $4,187,348 to $2,093,674 and a lot value to $2,500,000.

The first thing that needs to be addressed is taxes. The Assessor Office's role in taxation is to define and set the market value. Market value is the amount a property will sell for on the open market between a willing buyer and seller. This market value is the first thing established in the taxing process. The assessors' values must be completed by May 22 each year and reported to the County Auditor and the State of Utah.

(We are not the Clerk Auditor's Office; this is basically their process.) In June, the County Auditor receives all the budgets for the various taxing entities and totals the amount of money needed to satisfy those budgets. That number is then divided by the total assessment established by the assessor's office to set the tax rate. This tax rate is then applied to all properties. If the assessments increase or decrease prior to May 22, they do not affect the final tax amount owed, as the tax rate will offset the increase or decrease. In the end, the total amount of taxes will not change. The only way market value can affect taxes is if there is a Board of Equalization change after the tax rate is set.

In Utah, you cannot protest taxes; you can only protest market value. Some people want to compare taxes in different areas, but this is not an indication of value. All comparable properties can be adjusted rationally, one way or another. Park City is open to the public and known for its hustle and bustle as a resort town; even the ski runs are public. The ski runs are accessible to everyone, even those with ski-in or ski-out properties. The general public who purchase ski passes will be skiing past their home. In contrast, WPR is private, emphasizing privacy and seclusion, featuring fewer people, and offering world-class skiing, golf, and trails without the inconveniences of a busy resort community. Through its vetting process, WPR seeks and targets not just the elite, affluent, and wealthy but also high-quality individuals with outstanding integrity. Targeted members come from across the globe, including Utah and a few other states, making the development a truly diverse community.

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Utah operates under a market-value system. Morgan County has received multiple voluntary state surveys regarding land sales within the WPR development, all of which indicate similar values. These surveys state a value range of $8 million to $11 million, marking the first sales information ever received for WPR. With this data, Morgan County has relevant actual sales information

Docusign Envelope ID: 24DF7A54-DC9E-4FC2-8554-17705DB9BE6E

pertaining to the lien date of value, which is January 1, 2025. We have also identified the relevant intangible value for the infrastructure as well as the membership fees. We have adjusted for the following.

To calculate the 2025 values for Morgan County, the estimated value of a WPR membership is set at $5 million. Morgan County did not differentiate between different lots; instead, it used the median of the sales data, subtracted the membership value ($5 million), and applied the remaining value to each parcel. The most valuable aspect of these lots is the right to build a home in WPR. The initial acre was valued at $4.4 million, with a residual value of $10,000 applied to each additional acre.

If Morgan County were to make any further adjustments, it would separate the Base Lots from the Mountain Lots and potentially the Ski Access Lots. Given the open appeal process, providing the sales and membership information voluntarily would be the most effective way to obtain accurate information.

Morgan County has adjusted for the membership and the exclusivity of the development. Thus, staying at the market value of $4,5923,674 for the year 2025.

Stipulation of Agreement for Real Property Valuation

MORGAN County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

General Information

Appellant: WASATCH PEAKS RANCH LLC

Date: 11/04/2025

Property identification number: 00-0091-9324

Appeal number: WPR D Lot

Valuation

	Pre-Board Market	Equalized Market
Land/FAA (real estate)	$ 3,250,000	$ 2,500,000
Improvements	$	$
Personal property	$	$
Total Value	$ 3,250,000	$ 2,500,000

Explanation of Agreement

See Attached Letter.

Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer	Date 11/04/2025
County Assessor or Deputy Assessor	Date 11/04/2025
Board of Equalization (Member of Legislative Body)	Date
Appellant	Date 11/05/25

Each signing party should receive a copy of this form

Morgan County Clerk-Auditor
Board of Equalization
Katie Lasater

Attn:
Ross Keogh
201 S Main St Ste 1800
Salt Lake City, UT 84111

Owner:
WASATCH PEAKS RANCH LLC
36 S STATE ST SUITE 500
SALT LAKE CITY, UT 84111-0000

801-829-6811
klasater@morgancountyutah.gov
www.morgancountyutah.gov

00-0091-9324; 12-WPR1D-0004-A1

WASATCH PEAKS RANCH LLC

We are informing you the status of the Board of Equalization that was received on (11/04/2025):

Morgan County has received your appeal and reviewed the information. Morgan County received 2024 WPR sales information indicating sales prices between $8 and $11M. We have determined a Membership value of $5M, then reduced that value from the Sales. Outside sales are just not as comparable with actual WPR sales. If there is more information about WPR's actual sales regarding sales price and the membership value that you would like to share to help us refine our values, Morgan County invites you to provide that information.

Morgan County suggests a change to the value, reflective of $2,500,000 for the 2025 tax year.

If you do not agree, the Clerk-Auditor will schedule a hearing before an independent hearing officer.

Please review the information and let us know.
If you need more assistance, please email or call the office to clarify any concerns.

Please respond to the stipulation within 10 days of receiving this.

Thank you for taking the time to look over the information given.

Katie Lasater

Morgan County Clerk-Auditor

WASATCH PEAKS RANCH LLC.

Morgan County has reviewed the lot and improvement for the 2025 year. We have adjusted the value of the lot, which is adjacent to the village at WPR, to smaller lots than the standard lot value. The lot value changed from $3,250,000 to $2,500,000.

The first thing that needs to be addressed is taxes. The Assessor Office's role in taxation is to define and set the market value. Market value is the amount a property will sell for on the open market between a willing buyer and seller. This market value is the first thing established in the taxing process. The assessors' values must be completed by May 22 each year and reported to the County Auditor and the State of Utah.

(We are not the Clerk Auditor's Office; this is basically their process.) In June, the County Auditor receives all the budgets for the various taxing entities and totals the amount of money needed to satisfy those budgets. That number is then divided by the total assessment established by the assessor's office to set the tax rate. This tax rate is then applied to all properties. If the assessments increase or decrease prior to May 22, they do not affect the final tax amount owed, as the tax rate will offset the increase or decrease. In the end, the total amount of taxes will not change. The only way market value can affect taxes is if there is a Board of Equalization change after the tax rate is set.

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Utah operates under a market-value system. Morgan County has received multiple voluntary state surveys regarding land sales within the WPR development, all of which indicate similar values. These surveys state a value range of $8 million to $11 million, marking the first sales information ever received for WPR. With this data, Morgan County has relevant actual sales information pertaining to the lien date of value, which is January 1, 2025. We have also identified the relevant

intangible value for the infrastructure as well as the membership fees. We have adjusted for the following.

To calculate the 2025 values for Morgan County, the estimated value of a WPR membership is set at $5 million. Morgan County did not differentiate between different lots; instead, it used the median of the sales data, subtracted the membership value ($5 million), and applied the remaining value to each parcel. The most valuable aspect of these lots is the right to build a home in WPR. The initial acre was valued at $4.4 million, with a residual value of $10,000 applied to each additional acre.

If Morgan County were to make any further adjustments, it would separate the Base Lots from the Mountain Lots and potentially the Ski Access Lots. Given the open appeal process, providing the sales and membership information voluntarily would be the most effective way to obtain accurate information.

Morgan County has adjusted for the membership and the exclusivity of the development. Thus, staying at the market value of $2,500,000 for the year 2025.

Morgan County Clerk-Auditor
Board of Equalization
Katie Lasater

Attn:
Michael Haslem
991 Shepard Lane Suite 210
Farmington, Utah 84025

Owner:
SEE TEN LLC
111 GOODHILL RD
KENTFIELD, CA 94904-0000

801-829-6811

klasater@morgancountyutah.gov

www.morgancountyutah.gov

00-0090-3150, 12-WPR1C-0010

SEE TEN LLC

We are informing you the status of the Board of Equalization that was received on (9/12/2025):

Morgan County has received your appeal and reviewed the information. Morgan County received 2024 WPR sales information indicating sales prices between $8 and $11M. We have determined a Membership value of $5M, then reduced that value from the Sales. Outside sales are just not as comparable with actual WPR sales. If there is more information about WPR's actual sales regarding sales price and the membership value that you would like to share to help us refine our values, Morgan County invites you to provide that information.

This house is also improved to 95% completed.

Morgan County suggests a change to the value, reflective of $15,684,328 for the 2025 tax year.

If you do not agree, the Clerk-Auditor will schedule a hearing before an independent hearing officer.

Please review the information and let us know.
If you need more assistance, please email or call the office to clarify any concerns.

Please respond to the stipulation within 10 days of receiving this.

Thank you for taking the time to look over the information given.

Katie Lasater

Morgan County Clerk-Auditor

Stipulation of Agreement for Real Property Valuation

MORGAN County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

General Information

Appellant: SEE TEN LLC

Date: 10/16/2025

Property identification number: 00-0090-3150

Appeal number: SEE TEN LLC

Valuation

	Pre-Board Market	Equalized Market
Land/FAA (real estate)	$ 4,444,770	$ 4,444,770
Improvements	$ 13,487,470	$ 11,239,558
Personal property	$	$
Total Value	$ 17,932,240	$ 15,684,328

Explanation of Agreement

See Attached Letter.

Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: MDF	Date: 10/30/2025
County Assessor or Deputy Assessor	Date: 10/30/2025
Board of Equalization (Member of Legislative Body)	Date
Appellant: Michael Haslam authrized representative	Date: 11/7/2025

Each signing party should receive a copy of this form

SEE TEN LLC

Morgan County reviewed the evidence submitted for the improved Lot C- 0010. This home is now 95% complete for the year 2025. Upon examining the house and its characteristics, we found that it is considered a ski-in/ski-out lot.

Morgan County has compiled a list of MLS Sales that are Market Value verified, as well as arms-length transaction sales, to better understand the market value of the house in question. We have made an appraisal of the changes to the subject. When performing our analysis, we made adjustments to the improvement from $13,487,470 to $11,239,558. We will be sending the sales to Mr. Mike Haslam to review of the sales used. Furthermore, we will review the sales for 2026 to determine if any additional adjustments are necessary.

WPR is one of the most unique private ski and golf communities, featuring a distinctive control and vetting process for WPR membership. It may also be possible, in the future, to own a property without membership, limiting access to only the road, gatehouse, and utilities. This complexity makes it challenging to determine the value of the properties.

Utah operates under a market-value system. Morgan County has received multiple voluntary state surveys regarding land sales within the WPR development, all of which indicate similar values. These surveys state a value range of $8 million to $11 million, marking the first sales information ever received for WPR. With this data, Morgan County has relevant actual sales information pertaining to the lien date of value, which is January 1, 2025. We have also identified the relevant intangible value for the infrastructure as well as the membership fees. We have adjusted for the following.

To calculate the 2025 values for Morgan County, the estimated value of a WPR membership is set at $5 million. Morgan County did not differentiate between different lots; instead, it used the median of the sales data, subtracted the membership value ($5 million), and applied the remaining value to each parcel. The most valuable aspect of these lots is the right to build a home in WPR. The initial acre was valued at $4.4 million, with a residual value of $10,000 applied to each additional acre.

If Morgan County were to make any further adjustments, it would separate the Base Lots from the Mountain Lots and potentially the Ski Access Lots. Given the open appeal process, providing the sales and membership information voluntarily would be the most effective way to obtain accurate information.

Morgan County has adjusted for the membership and the exclusivity of the development. Thus, staying at the market value of $15,684,328 for the year 2025.

12-WPR1C-0010		95%		100%	
90-3150		13,487,470	IMP	14,197,337	
sf	11,436	6.00	old factor	6.00	
imp	13,487,470	2,247,911.67	base value	2,366,222.83	
land	4,444,770	5.00	proposed factor	5.00	**appellant value**
total	17,932,240	11,239,558.33	proposed value	11,831,114.17	8,600,000
taxes	210,793.48	4,444,770	land	4,444,770	
		15,684,328.33	proposed total value	16,275,884.17	
		1,371	$/SF	1,423	
		2,247,911.67	Market Value Dif		
		0.0117550	new 2025 tax rate	**0.0117550**	
		184,369.28	new 2025 taxs	191,323.02	
		26,424.20	Difference		

Stipulation of Agreement for Real Property Valuation

MORGAN County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

General Information

Appellant: WAGNER JOHN & GILL

Date: 10/16/2025

Property identification number: 00-0090-3147

Appeal number: WAGNER

Valuation

	Pre-Board Market	Equalized Market
Land/FAA (real estate)	$4,024,500	$4,024,500
Improvements	$ 8,698,672	$ 4,711,780
Personal property	$	$
Total Value	$12,723,172	$8,736,280

Explanation of Agreement

See Attached Letter.

Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: MDF	Date: 10/30/2025
County Assessor or Deputy Assessor:	Date: 10/30/2025
Board of Equalization (Member of Legislative Body)	Date
Appellant: Michael Haslam authroized reprentative	Date: 11/7/2025

Each signing party should receive a copy of this form

Morgan County Clerk-Auditor
Board of Equalization
Katie Lasater

Attn:
Michael Haslem
991 Shepard Lane Suite 210
Farmington, Utah 84025

Owner:
WAGNER JOHN
515 S WINDSOR BLVD
LOS ANGELES, CA 90020-0000

801-829-6811

klasater@morgancountyutah.gov

www.morgancountyutah.gov

00-0090-3147, 12-WPR1C-0007

WAGNER JOHN

We are informing you the status of the Board of Equalization that was received on (9/16/2025):

Morgan County has received your appeal and reviewed the information. Morgan County received 2024 WPR sales information indicating sales prices between $8 and $11M. We have determined a Membership value of $5M, then reduced that value from the Sales. Outside sales are just not as comparable with actual WPR sales. If there is more information about WPR's actual sales regarding sales price and the membership value that you would like to share to help us refine our values, Morgan County invites you to provide that information.

This house is also improved to 100% completed. It is also a smaller GLA than other around the WPR Development.

Morgan County suggests a change to the value, reflective of $8,736,280 for the 2025 tax year.

If you do not agree, the Clerk-Auditor will schedule a hearing before an independent hearing officer.

Please review the information and let us know.
If you need more assistance, please email or call the office to clarify any concerns.

Please respond to the stipulation within 10 days of receiving this.

Thank you for taking the time to look over the information given.

Katie Lasater

Morgan County Clerk-Auditor

WAGNER

Morgan County reviewed the evidence submitted for the improved Lot C-0007. This home is now 100% complete for the year 2025. Upon examining the house and its characteristics, we found that it is smaller than the others around it, roughly half the size. The GLA is 4532. The principle of progression suggests that the value of the surrounding homes will increase the value of a lesser house. A 35% adjustment was made to account for the GLA difference. This Lot is not considered a ski-in/ski-out.

Morgan County has compiled a list of MLS Sales that are Market Value verified, as well as arms-length transaction sales, to better understand the market value of the house in question. We have made an appraisal of the changes to the subject. When performing our analysis, we made adjustments to the improvement from $ 8,698,672 to $4,711,780. We will be sending the sales to Mr. Mike Haslam to review of the sales used. Furthermore, we will review the sales for 2026 to determine if any additional adjustments are necessary.

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To calculate the 2025 values for Morgan County, the estimated value of a WPR membership is set at $5 million. Morgan County did not differentiate between different lots; instead, it used the median of the sales data, subtracted the membership value ($5 million), and applied the remaining value to each parcel. The most valuable aspect of these lots is the right to build a home in WPR. The initial acre was valued at $4.4 million, with a residual value of $10,000 applied to each additional acre.

If Morgan County were to make any further adjustments, it would separate the Base Lots from the Mountain Lots and potentially the Ski Access Lots. Given the open appeal process, providing the sales and membership information voluntarily would be the most effective way to obtain accurate information.

Morgan County has adjusted for the membership and the exclusivity of the development. Thus, staying at the market value of $8,736,280 for the year 2025.

12-WPR1C-0007

90-3147		8,698,672	IMP	
sf	4,352	6.00	old factor	**appellant value**
imp	8,698,672	1,449,778.67	base value	6,710,000
land	4,024,500	5.00	proposed factor	
total	12,723,172	4,711,780.67	proposed value w/adjust	
taxes	148,560.89	4,024,500	land	
		8,736,280.67	proposed total value	
		3,986,891.33	Market Value Dif	
		0.0117550	new 2025 tax rate	
		102,694.98	new 2025 taxs	
		45,865.91	Difference	

Docusign Envelope ID: B55E79C4-D69F-41F4-8956-9BA3C7BD041A

Stipulation of Agreement for Real Property Valuation

MORGAN County Board of Equalization

Form PT-014
PT-014.ai Rev. 1/00

General Information

Appellant: 5961 N ROPER DRIVE LLC

Date: 10/30/2025

Property identification number: 00-0091-9329

Appeal number: 5961N Roper

Valuation

	Pre-Board Market	Equalized Market
Land/FAA (real estate)	$3,250,000	$2,500,000
Improvements	$5,349,186	$2,674,593
Personal property	$	$
Total Value	$8,599,186	$5,174,593

Explanation of Agreement

See Attached Letter.

Signatures

We hereby stipulate and agree that this appeal be resolved as proposed and waive our rights to a formal hearing. **The appellant also agrees to waive any appeal rights to the Tax Commission.**

Appraiser or Board of Equalization Hearing Officer: MDF	Date: 10/30/2025
County Assessor or Deputy Assessor	Date: 10/30/2025
Board of Equalization (Member or Legislative Body) DocuSigned by:	Date: 11/5/2025 | 8:53 AM MST
Appellant	Date

Each signing party should receive a copy of this form

Docusign Envelope ID: B55E79C4-D69F-41F4-8956-9BA3C7BD041A

Morgan County Clerk-Auditor
Board of Equalization
Katie Lasater

Attn:
Ross Keogh
201 S Main Steet, Suite 1800
Salt Lake City, Utah 84111

Owner:
5961 N ROPER DRIVE LLC
PO BOX 13526
PITTSBURGH, PA 15243-0000

801-829-6811

klasater@morgancountyutah.gov

www.morgancountyutah.gov

00-0091-9329, 12-WPR1D-0009-A1

5961 N ROPER DRIVE LLC

We are informing you the status of the Board of Equalization that was received on (9/16/2025):

Morgan County has received your appeal and reviewed the information. Morgan County received 2024 WPR sales information indicating sales prices between $8 and $11M. We have determined a Membership value of $5M, then reduced that value from the Sales. Outside sales are just not as comparable with actual WPR sales. If there is more information about WPR's actual sales regarding sales price and the membership value that you would like to share to help us refine our values, Morgan County invites you to provide that information.

Morgan County suggests with the 45% complete and the adjustment to the lot value, reflective of $5,174,593 for the 2025 tax year.

If you do not agree, the Clerk-Auditor will schedule a hearing before an independent hearing officer.

Please review the information and let us know.
If you need more assistance, please email or call the office to clarify any concerns.

Please respond to the stipulation within 10 days of receiving this.

Thank you for taking the time to look over the information given.

Katie Lasater

Morgan County Clerk-Auditor

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5961 N ROPER DRIVE LLC

Morgan County has reviewed the lot and improvement for the 2025 year. We have the improvement at 45% complete. This will reflect the value we have placed on the year 2025. We have also adjusted the value of the lot, which is adjacent to the village at WPR, and smaller lots than the standard lot value. The improved value went from $5,349,186 to $2,674,593 and a lot value to $2,500,000.

The first thing that needs to be addressed is taxes. The Assessor Office's role in taxation is to define and set the market value. Market value is the amount a property will sell for on the open market between a willing buyer and seller. This market value is the first thing established in the taxing process. The assessors' values must be completed by May 22 each year and reported to the County Auditor and the State of Utah.

(We are not the Clerk Auditor's Office; this is basically their process.) In June, the County Auditor receives all the budgets for the various taxing entities and totals the amount of money needed to satisfy those budgets. That number is then divided by the total assessment established by the assessor's office to set the tax rate. This tax rate is then applied to all properties. If the assessments increase or decrease prior to May 22, they do not affect the final tax amount owed, as the tax rate will offset the increase or decrease. In the end, the total amount of taxes will not change. The only way market value can affect taxes is if there is a Board of Equalization change after the tax rate is set.

In Utah, you cannot protest taxes; you can only protest market value. Some people want to compare taxes in different areas, but this is not an indication of value. All comparable properties can be adjusted rationally, one way or another. Park City is open to the public and known for its hustle and bustle as a resort town; even the ski runs are public. The ski runs are accessible to everyone, even those with ski-in or ski-out properties. The general public who purchase ski passes will be skiing past their home. In contrast, WPR is private, emphasizing privacy and seclusion, featuring fewer people, and offering world-class skiing, golf, and trails without the inconveniences of a busy resort community. Through its vetting process, WPR seeks and targets not just the elite, affluent, and wealthy but also high-quality individuals with outstanding integrity. Targeted members come from across the globe, including Utah and a few other states, making the development a truly diverse community.

WPR is one of the most unique private ski and golf communities, featuring a distinctive control and vetting process for WPR membership. It may also be possible, in the future, to own a property without membership, limiting access to only the road, gatehouse, and utilities. This complexity makes it challenging to determine the value of the properties.

Utah operates under a market-value system. Morgan County has received multiple voluntary state surveys regarding land sales within the WPR development, all of which indicate similar values. These surveys state a value range of $8 million to $11 million, marking the first sales information ever received for WPR. With this data, Morgan County has relevant actual sales information

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pertaining to the lien date of value, which is January 1, 2025. We have also identified the relevant intangible value for the infrastructure as well as the membership fees. We have adjusted for the following.

To calculate the 2025 values for Morgan County, the estimated value of a WPR membership is set at $5 million. Morgan County did not differentiate between different lots; instead, it used the median of the sales data, subtracted the membership value ($5 million), and applied the remaining value to each parcel. The most valuable aspect of these lots is the right to build a home in WPR. The initial acre was valued at $4.4 million, with a residual value of $10,000 applied to each additional acre.

If Morgan County were to make any further adjustments, it would separate the Base Lots from the Mountain Lots and potentially the Ski Access Lots. Given the open appeal process, providing the sales and membership information voluntarily would be the most effective way to obtain accurate information.

Morgan County has adjusted for the membership and the exclusivity of the development. Thus, staying at the market value of $5,174,593 for the year 2025.

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5780	NAME	CAMAUR WASATCH PEAKS RANCH LLC
ASSESSOR'S VALUATION: 4,503,620		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $815,000			

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owner.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land located at 2239 N. Wasatch Peaks Road. and is 10.42 acres in size. It was purchased on November 8, 2023..

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $1,000,000. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The Hyde appraisal used a sales comparison approach to determine the value of the land. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owner was both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owner properly notes that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

Mr. Hyde also made this point in his appraisal, stating:

> A four-part test can be used to help determine the existence of an intangible asset, as follows:
> 1. An intangible asset should be identifiable.
> 2. An intangible asset should have evidence of legal ownership, that is, documents that substantiate rights.
> 3, An intangible asset should be capable of being separate and divisible from the real estate

4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Hyde Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

Adjusting for Use of Club Amenities

The property owners also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owner surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owner argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owner has an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

> Assessment of fair market value is an inherently property-specific exercise; indeed, our supreme court has stated that "[t]he proper application of appraisal techniques depends upon varying factual circumstances that defy generalization." *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344, 355 (Utah 1996); see also id. ("Valuation is an art, not a science. It is a function of judgment, not of natural law." (cleaned up)); *Board of Equalization of Salt Lake County v. Utah State Tax Comm'n ex rel. Benchmark, Inc.*, 864 P.2d 882, 885 (Utah 1993) ("Despite these judicial and statutory definitions, 'market value' remains a fluid standard."). For this reason, assessments of fair market value are deemed to involve factual questions upon which assessors are afforded deference. *See T-Mobile USA, Inc.*, 2011 UT 28, ¶ 49 ("The choice of a valuation methodology and the resulting fair market value are questions of fact . . . ."); *accord Schmidt v. Utah State Tax Comm'n*, 1999 UT 48, ¶ 6, 980 P.2d 690.

The property owner did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather it argued that the only way to value the intangible, the club membership, was to value it as it did. Mr. Hyde suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 25% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 75% negative adjustment to Park City sales in this appraisal. In other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from 70% - 80%. The inconsistency of this location adjustment is troubling. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 80% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Powder Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

It's concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$815,000
Powder Haven lots	$1,000,000
Powder Mountain lots	$850,000
Marcella Subdivision lots	$1,150,000*
The Colony at White Pine lots	$1,050,000*

*These sales received large adjustments including a -75% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $815,,000.

The Hyde appraisal is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

Accordingly, I find the appraisal unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable.Evidence of the sales price of the land and membership were not submitted. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. Likewise, the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 25 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9741	NAME	DJWPR LLC
ASSESSOR'S VALUATION: $15,612,033		HEARING DATE: November 12, 2025	
ASSESSOR's REVISED VALUATION: $13,686,094		APPELLANT'S REQUESTED VALUE: $7,975,000	

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of DJWPR LLC. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owner.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land and improvements located at 3344. Wasatch Peak Road. The lot on which the improvements are constructed is 6.64 acres in size. The improvements were under construction as of January 1, 2025. The main level consists of 5501 square feet, the upper level consists of 4,556 square feet and a lower level that includes a walkout basement contains 4,419 square feet.The property also includes a pickleball court, several garages, an elevator and over 6,000 SF of deck. The entire property is located within Wasatch Peaks Ranch ("WPR). The property owner estimated that 55% of the improvements were finished as of January 1, 2025. The assessor inspected and reviewed the improvements and has recommended a reduction in value based on the improvements being 45% complete as of January 1, 2025.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the +hyde Appraisal") included an opinion of value of $7,900,000 which allocated $1,400,000 to the land and $6,500,000 to the improvements. The effective date of the appraisal was January 1, 2025.Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the analysis. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a

preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value of the Land

The property owner's appraisal primarily used a cost approach to value the improvements and sales comparison approach to determine the value of the land. An analysis of the valuation of the improvements is set forth below. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

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The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owner properly notes that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the

buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction.I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

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Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal

of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owner surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owner argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owner has an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

> Assessment of fair market value is an inherently property-specific exercise; indeed, our supreme court has stated that "[t]he proper application of appraisal techniques depends upon varying factual circumstances that defy generalization." *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344, 355 (Utah 1996); see also id. ("Valuation is an art, not a science. It is a function of judgment, not of natural law." (cleaned up)); *Board of Equalization of Salt Lake County v. Utah State Tax Comm'n ex rel. Benchmark, Inc.*, 864 P.2d 882, 885 (Utah 1993) ("Despite these judicial and statutory definitions, 'market value' remains a fluid standard."). For this reason, assessments of fair market value are deemed to involve factual questions upon which assessors are afforded deference. *See T-Mobile USA, Inc.*, 2011 UT 28, ¶ 49 ("The choice of a valuation methodology and the resulting fair market value are questions of fact . . . ."); *accord Schmidt v. Utah State Tax Comm'n*, 1999 UT 48, ¶ 6, 980 P.2d 690.

The property owner did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather they argued that the only way to value the intangible, the club membership, was to value it as they did. They suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 35% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 70% negative adjustment to Park City sales in this appraisal. In

other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from 70% - 80%. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 70% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.

7. Power Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Failure to Provide Evidence of the Sale of the Subject

When an owner does not provide evidence of a sale to which he was a party, the finder of fact may draw an adverse inference that the evidence would be unfavorable to that owner's claimed value. See *2 Wigmore, Evidence* (3d ed. 1940) §285, 162. It may also undermine the credibility of an owner's opinion of value.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

Its concluded land value for each set of lots is set forth in the table below:

Location	**Concluded Land Value**
Morgan area sales	$1,675,000
Powder Haven lots	$1,475,000
Powder Mountain lots	$900,000
Marcella Subdivision lots	$1,500,000*
The Colony at White Pine lots	$1,675,000*

*These sales received large adjustments including a -70% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,675,000.

Determination of Fair Market Value of the Improvements

The appraisal valued the improvements utilizing a Marshall Valuation Services cost approach. This approach valued 22,711 square feet of total improvement area. However, an indoor pickleball court and 3,700 of garage space was deemed super adequacy and noted as "only added for the use of the owner". Consequently, the appraiser did not value these areas and stated that they did not add value to the property upon sale. Categorizing the cost data as Type VI, and applying appraiser selected multipliers, the appraiser determined a $843/SF for the total area. Adding additional costs for the deck areas, the appraiser concluded a value of $13,980,000 for the improvements when completed. The parties agree that the improvements are not complete. Estimating that the improvements are 45% complete, the appraiser concluded a rounded value of $6,300,000.

The assessor revised his estimate of percent complete to 47% which resulted in a concluded value of $9,629,694 for the improvements. The substantial difference in value between the two approaches is likely due to the appraiser's decision to not value the pickleball and garage areas to his assertion of superadequacy.

Constructing a cost approach using Marshal Valuation Services is one way to complete the task. Another method is to use the actual costs of construction. This method seems most appropriate given that costs are actual rather than an estimation. For high end and customized construction, the variance from actual to estimated costs can be substantial. When asked why he didn't use the actual costs of construction, the appraiser responded that he spoke with the general contractor and the contractor stated that the contractor had a nondisclosure agreement and could not disclose any of the costs. This answer is not

satisfactory and seems evasive. The property owner clearly has access to the construction contract, progress payments, inspection reports, etc. The best evidence of the cost of construction would be the actual costs of construction.

Additionally, under Utah law, a fair market value determination requires that a property be valued in use. The property's owner's use includes the garage and pickleball court. Further, in high end, custom properties, it is highly unlikely that the extra garage space and pickleball court would add no value upon sale. For this reason I give deference to the assessor's cost approach.

The appraiser's non-response to this question is troubling and affects the weight given to his cost approach valuing the improvements.

Determination of Fair Market Value of the Entire Property

The appraiser included a sales comparison approach for the subject property. He testified that it was mostly a "sanity" test to determine if the cost approach was out of line. The assessor also submitted a sales comparison approach to value for the property. Neither was particularly fond of this approach and both believe that given the uniqueness and newness of the property that a cost approach is the best method for determining the value of the improvements. I agree.

The appraisal presented by the property owner is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

With respect to the land value, I find it unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable. Evidence of the sales price of the land and membership were not submitted. Similarly, evidence of the costs of construction were withheld. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. However, because the assessor admitted such error by recommending a reduced value of $13,686,094, substantial error in the assessment has been demonstrated. The property owner has not, however, provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Nevertheless, the assessor has recommended a reduction based on a corrected percent complete. Therefore, I recommend that the Board of Equalization reduce the assessed value to $13,686,094 for tax year 2025.

Dated November 24, 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3153	NAME	Clifford & Norma Fox
ASSESSOR'S VALUATION: $10,307,308		HEARING DATE: November 12, 2025	
ASSESSOR's REVISED VALUATION: $9,325,085		APPELLANT'S REQUESTED VALUE: $6,240,000	

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owners. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owners.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land and improvements located at 5768 W. Wasatch Peaks Rd.. The lot on which the improvements are constructed is 2.272 acres in size. The improvements were under construction as of January 1, 2025. The main level consists of 4,695 square feet and the basement contains 3,938 square feet. The entire property is located within Wasatch Peaks Ranch ("WPR). The assessor inspected and reviewed the improvements and has recommended a reduction in value as of January 1, 2025.

PROPERTY OWNERS'/APPELLANT'S EVIDENCE

The property owners assert that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owners submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $6,240,000 which allocated $1,350,000 to the land and $4,890,000 to the improvements. The effective date of the appraisal was January 1, 2025. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owners' claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs("VCG Opinion") prepared by Christopher Hanse T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the opinion.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value of the Land

The Hyde Appraisal primarily used a cost approach to value the improvements and sales comparison approach to determine the value of the land. An analysis of the valuation of the improvements is set forth below. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

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Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owners' surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owners argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owners have an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

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The property owners did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather they argued that the only way to value the intangible, the club membership, was to value it as they did. They suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 35% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 75% negative adjustment to Park City sales in this appraisal. In other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from 70% - 80%. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 75% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Power Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

It's concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$1,350,000
Powder Haven lots	$1,130,000
Powder Mountain lots	$810,000
Marcella Subdivision lots	$1,250,000*
The Colony at White Pine lots	$1,270,000*

*These sales received large adjustments including a -75% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,350,000.

Determination of Fair Market Value of the Improvements

The appraisal valued the improvements utilizing a Marshall Valuation Services cost approach. This approach valued 4,695 square feet of main floor and 3,938 square feet of basement and 2,303 of garage area.. The appraiser concluded a value of $9,780,000 for the improvements if fully completed, and $4,890,000 at 50 % complete.

Constructing a cost approach using Marshal Valuation Services is one way to complete the task. Another method is to use the actual costs of construction. This method seems most appropriate given that costs are actual rather than an estimation. For high end and customized construction, the variance from actual to estimated costs can be substantial. When asked why he didn't use the actual costs of construction, the appraiser responded that he spoke with the general contractor and the contractor stated that the contractor had a nondisclosure agreement and could not disclose any of the costs. This answer is not satisfactory and seems evasive. The property owners clearly have access to the construction contract, progress payments, inspection reports, etc. The best evidence of the cost of construction would be the actual costs of construction. The appraiser's non-response to this question is troubling and affects the weight given to his cost approach valuing the improvements.

Determination of Fair Market Value of the Entire Property

The appraiser included a sales comparison approach for the subject property. He testified that it was mostly a "sanity" test to determine if the cost approach was out of line. The assessor also submitted a sales comparison approach to value for the property. Neither was particularly fond of this approach and both believe that given the uniqueness and newness of the property that a cost approach is the best method for determining the value of the improvements. I agree.

The appraisal presented by the property owners is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

With respect to the land value, I find it unconvincing. The property owners are asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable. Evidence of the sales price of the land and membership were not submitted. Similarly, evidence of the costs of construction were withheld. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owners presented.

I find that the property owners have not met the burden of proving substantial error in the assessment. However, because the assessor admitted such error by recommending a reduced value of $9,325.085, substantial error in the assessment has been demonstrated. The property owners have not, however, provided support for the value it requested by a preponderance of the evidence.

CONCLUSIONS

As noted above, the property owners have failed to meet their burden of proof. Nevertheless, the assessor has recommended a reduction based on a corrected percent complete. Therefore, I recommend that the Board of Equalization reduce the assessed value to $9,325,085 for tax year 2025.

Dated November 24, 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3148	NAME	Jennifer & Rick Haskell
ASSESSOR'S VALUATION: 4,015,700		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,300,000			

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owners. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owners.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land located at 5442 W. Wasatch Peaks Road, and is 2.570 acres in size. The property was purchased on May 3, 2022.

PROPERTY OWNERS'/APPELLANTS' EVIDENCE

The property owners assert that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owners submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $1,300,000. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owners' claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The Hyde appraisal used a sales comparison approach to determine the value of the land. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owners properly note that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

Mr. Hyde also made this point in his appraisal, stating:

> A four-part test can be used to help determine the existence of an intangible asset, as follows:
> 1. An intangible asset should be identifiable.
> 2. An intangible asset should have evidence of legal ownership, that is, documents that substantiate rights.
> 3, An intangible asset should be capable of being separate and divisible from the real estate

4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Hyde Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

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The property owners also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

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Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

It's concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$1,300,000
Powder Haven lots	$1,640,000
Powder Mountain lots	$1,100,000
Marcella Subdivision lots	$1,000,000*
The Colony at White Pine lots	$1,250,000*

*These sales received large adjustments including a -80% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,300,000.

The Hyde appraisal is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

Accordingly, I find the appraisal unconvincing. The property owners are asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable.Evidence of the sales price of the land and membership were not submitted. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owners presented.

I find that the property owners have not met the burden of proving substantial error in the assessment. Likewise, the property owners have not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owners have failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 25 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3171	NAME	Jacobs Ridge LLC
ASSESSOR'S VALUATION: 4,049,600		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,100,000			

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owners.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land located at 5857 W. Wasatch Peaks Road, and is 5.960 acres in size. It was purchased on May 3, 2022.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owners submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $1,100,000. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The Hyde appraisal used a sales comparison approach to determine the value of the land. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owners properly note that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

Mr. Hyde also made this point in his appraisal, stating:

> A four-part test can be used to help determine the existence of an intangible asset, as follows:
> 1. An intangible asset should be identifiable.
> 2. An intangible asset should have evidence of legal ownership, that is, documents that substantiate rights.
> 3, An intangible asset should be capable of being separate and divisible from the real estate

4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Hyde Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

Adjusting for Use of Club Amenities

The property owners also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owner surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owners argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owners have an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

> Assessment of fair market value is an inherently property-specific exercise; indeed, our supreme court has stated that "[t]he proper application of appraisal techniques depends upon varying factual circumstances that defy generalization." *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344, 355 (Utah 1996); see also id. ("Valuation is an art, not a science. It is a function of judgment, not of natural law." (cleaned up)); *Board of Equalization of Salt Lake County v. Utah State Tax Comm'n ex rel. Benchmark, Inc.*, 864 P.2d 882, 885 (Utah 1993) ("Despite these judicial and statutory definitions, 'market value' remains a fluid standard."). For this reason, assessments of fair market value are deemed to involve factual questions upon which assessors are afforded deference. *See T-Mobile USA, Inc.*, 2011 UT 28, ¶ 49 ("The choice of a valuation methodology and the resulting fair market value are questions of fact . . . ."); *accord Schmidt v. Utah State Tax Comm'n*, 1999 UT 48, ¶ 6, 980 P.2d 690.

The property owner did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather it argued that the only way to value the intangible, the club membership, was to value it as it did. Mr. Hyde suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 35% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 80% negative adjustment to Park City sales in this appraisal. In other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from 70% - 80%. The inconsistency of this location adjustment is troubling. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 80% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Powder Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

It's concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$1,000,000
Powder Haven lots	$1,300,000
Powder Mountain lots	$950,000
Marcella Subdivision lots	$875,000*
The Colony at White Pine lots	$1,100,000*

*These sales received large adjustments including a -80% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,100,000.

The Hyde appraisal is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

Accordingly,I find the appraisal unconvincing. The property owners are asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable.Evidence of the sales price of the land and membership were not submitted. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owners presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. Likewise, the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore,I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 25 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3180	NAME	JG4984WMVD LLC
ASSESSOR'S VALUATION: 4,050,000		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,250,000			

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner.. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owner.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land located at 4984 Meadow View Dr., and is 6.00 acres in size. It was purchased on August 7, 2024.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $1,000,000. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

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4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Hyde Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

Adjusting for Use of Club Amenities

The property owners also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owner surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owner argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owner has an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

> Assessment of fair market value is an inherently property-specific exercise; indeed, our supreme court has stated that "[t]he proper application of appraisal techniques depends upon varying factual circumstances that defy generalization." *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344, 355 (Utah 1996); see also id. ("Valuation is an art, not a science. It is a function of judgment, not of natural law." (cleaned up)); *Board of Equalization of Salt Lake County v. Utah State Tax Comm'n ex rel. Benchmark, Inc.*, 864 P.2d 882, 885 (Utah 1993) ("Despite these judicial and statutory definitions, 'market value' remains a fluid standard."). For this reason, assessments of fair market value are deemed to involve factual questions upon which assessors are afforded deference. *See T-Mobile USA, Inc.*, 2011 UT 28, ¶ 49 ("The choice of a valuation methodology and the resulting fair market value are questions of fact . . . ."); *accord Schmidt v. Utah State Tax Comm'n*, 1999 UT 48, ¶ 6, 980 P.2d 690.

The property owner did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather it argued that the only way to value the intangible, the club membership, was to value it as it did. Mr. Hyde suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 35% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 80% negative adjustment to Park City sales in this appraisal. In other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from 70% - 80%. The inconsistency of this location adjustment is troubling. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 80% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Powder Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

It's concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$1,250,000
Powder Haven lots	$1,640,000
Powder Mountain lots	$990,000
Marcella Subdivision lots	$950,000*
The Colony at White Pine lots	$1,100,000*

*These sales received large adjustments including a -80% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,250,000.

The Hyde appraisal is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

Accordingly, I find the appraisal unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable.Evidence of the sales price of the land and membership were not submitted. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. Likewise, the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 25 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3141	NAME	Powder Break LLC
ASSESSOR'S VALUATION: 4,079,900		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,000,000			

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owners.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land located at 5662 W. Wasatch Peaks Road, and is 8.990 acres in size.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to it, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $1,000,000. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the analysis. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The Hyde appraisal used a sales comparison approach to determine the value of the land. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owner was both critical and supportive of the VCG Opinion. It was critical of the cost approach used to determine the total club membership value per lot. It argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. It was supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owner properly notes that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

Mr. Hyde also made this point in his appraisal, stating:

A four-part test can be used to help determine the existence of an intangible asset, as follows:

1. An intangible asset should be identifiable.
2. An intangible asset should have evidence of legal ownership, that is, documents that substantiate rights.
3. An intangible asset should be capable of being separate and divisible from the real estate
4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Hyde Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

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See Hyde Appraisal, p.83 (emphasis added)

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6. Privacy adjustments were inconsistent.
7. Powder Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.
8. The subject's view was listed as good in the Park City area sales, but listed as fair in the Morgan County sales.

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The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

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*These sales received large adjustments including a -80% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,000,000.

The Hyde appraisal is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

Accordingly, I find the appraisal unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable.Evidence of the sales price of the land and membership were not submitted. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. Likewise, the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 25 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3182	NAME	Shaw & Sonen
ASSESSOR'S VALUATION: 4,020,600		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,150,000			

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owners. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owners.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land located at 3256 N. Three Toes Pond Lane, and is 3.060 acres in size. The property was purchased on May 15, 20224.

PROPERTY OWNERS'/APPELLANTS' EVIDENCE

The property owners assert that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owners submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $1,300,000. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owners' claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The Hyde appraisal used a sales comparison approach to determine the value of the land. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owners properly note that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

Mr. Hyde also made this point in his appraisal, stating:

> A four-part test can be used to help determine the existence of an intangible asset, as follows:
> 1. An intangible asset should be identifiable.
> 2. An intangible asset should have evidence of legal ownership, that is, documents that substantiate rights.
> 3, An intangible asset should be capable of being separate and divisible from the real estate

4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Hyde Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

Adjusting for Use of Club Amenities

The property owners also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owner surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owners argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owners have an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

> Assessment of fair market value is an inherently property-specific exercise; indeed, our supreme court has stated that "[t]he proper application of appraisal techniques depends upon varying factual circumstances that defy generalization." *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344, 355 (Utah 1996); see also id. ("Valuation is an art, not a science. It is a function of judgment, not of natural law." (cleaned up)); *Board of Equalization of Salt Lake County v. Utah State Tax Comm'n ex rel. Benchmark, Inc.*, 864 P.2d 882, 885 (Utah 1993) ("Despite these judicial and statutory definitions, 'market value' remains a fluid standard."). For this reason, assessments of fair market value are deemed to involve factual questions upon which assessors are afforded deference. *See T-Mobile USA, Inc.*, 2011 UT 28, ¶ 49 ("The choice of a valuation methodology and the resulting fair market value are questions of fact . . . ."); *accord Schmidt v. Utah State Tax Comm'n*, 1999 UT 48, ¶ 6, 980 P.2d 690.

The property owners did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather they argued that the only way to value the intangible, the club membership, was to value it as they did. They suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 25% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 75% negative adjustment to Park City sales in this appraisal. In other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from 70% - 80%. The inconsistency of this location adjustment is troubling. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 75% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Powder Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

It's concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$1,130,000
Powder Haven lots	$1,470,000
Powder Mountain lots	$950,000
Marcella Subdivision lots	$1,100,000*
The Colony at White Pine lots	$1,350,000*

*These sales received large adjustments including a -75% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,150,000.

The Hyde appraisal is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

Accordingly, I find the appraisal unconvincing. The property owners are asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable.Evidence of the sales price of the land and membership were not submitted. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owners presented.

I find that the property owners have not met the burden of proving substantial error in the assessment. Likewise, the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owners have failed to meet their burden of proof.. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 25 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3142	NAME	Snowberry Lane C2 LLC
ASSESSOR'S VALUATION: $10,964,128		HEARING DATE: November 12, 2025	
ASSESSOR's REVISED VALUATION: $9,812,495		APPELLANT'S REQUESTED VALUE: $5,870,000	

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owner.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land and improvements located at 4925 W. Snowberry Lane.. The lot on which the improvements are constructed is 5.150 acres in size. The improvements were not complete as of January 1, 2025. The property includes a main house and a separate casita. The main house includes a main level that includes 5,316 square feet, a basement that contains 5,316 square feet, a sub-basement that contains 2,244 square feet that includes a 1,600 square foot sport court, and 1,658 square feet of garage area. The appraiser claims super adequacy for this area and has not included it in his square footage calculation because he believes it adds no value upon resale. The assessor includes this area in its valuation. The main house is considered 35% complete by the appraiser and 32% complete by the assessor. The casita contains 1,330 square feet on the main level, 850 square feet of walkout basement, and 790 square feet of garage. The appraiser believes the casita is 100% complete . The entire property is located within Wasatch Peaks Ranch ("WPR). The assessor inspected and reviewed the improvements and has recommended a reduction in value as of January 1, 2025.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $5,865,000 which allocated $1,275,000 to the land and $4,590,000 to the improvements. The effective date of the appraisal was January 1, 2025. Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor submitted a recent Deed of Trust executed by the property owners to show the minimum value of the subject property. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the analysis. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value of the Land

The property owner's appraisal primarily used a cost approach to value the improvements and sales comparison approach to determine the value of the land. An analysis of the valuation of the improvements is set forth below. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

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The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owner properly notes that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602,

and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

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> A four-part test can be used to help determine the existence of an intangible asset, as follows:
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See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation. Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

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The property owners also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

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membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

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Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

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> approximately 35% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

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Mr. Ferry, on the other hand, testified that WPR lots are not like those in Morgan County, and asserted that Park City lots were, in fact, very similar to WPR lots. Mr. Ferry further testified that the value of WPR lots was not comparable or even close to being comparable to other lots in Morgan County. Mr. Ferry's knowledge of Morgan County's inventory of building lots and the physical characteristics of these lots is clear given his duties within the assessor's office. I place great weight on his testimony given his experience within Morgan County. Based upon the appraisal's description of WPR and corroborating testimony of Mr. Ferry, I find that a WPR lot is unlike virtually any other lot in Morgan County. Accordingly, I find that an adjustment of 70% likely overstates the locational differences, if any, between the subject lot and Park City area lots, particularly the ski properties. The VCG Opinion assigns a much lower adjustment percentage to Park City sales.

The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.

3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Power Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

Its concluded land value for each set of lots is set forth in the table below:

Location	**Concluded Land Value**
Morgan area sales	$1,275,000
Powder Haven lots	$1,500,000
Powder Mountain lots	$820,000
Marcella Subdivision lots	$1,200,000*
The Colony at White Pine lots	$1,400,000*

*These sales received large adjustments including a -75% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,275,000.

Determination of Fair Market Value of the Improvements

The appraisal valued the improvements utilizing a Marshall Valuation Services cost approach. This approach valued both the main house and the casita. The appraiser concluded a value of $5,870,000 in its state of completeness as of January 1, 2025. I find that the sports court should be included in the value of the property as Utah values all property in use. Consequently, the appraiser's cost approach understates the value of the improvements.

Constructing a cost approach using Marshal Valuation Services is one way to complete the task. Another method is to use the actual costs of construction. This method seems most appropriate given that costs are actual rather than an estimation. For high end and customized construction, the variance from actual to estimated costs can be substantial. When asked why he didn't use the actual costs of construction, the appraiser responded that he spoke with the general contractor and the contractor stated that the contractor had a nondisclosure agreement and could not disclose any of the costs. This answer is not satisfactory and seems evasive. The property owner clearly has access to the construction contract, progress payments, inspection reports, etc. The best evidence of the cost of construction would be the actual costs of construction.

The appraiser's non-response to this question is troubling and affects the weight given to his cost approach valuing the improvements.

Determination of Fair Market Value of the Entire Property

The appraiser included a sales comparison approach for the subject property. He testified that it was mostly a "sanity" test to determine if the cost approach was out of line. The assessor also submitted a sales comparison approach to value for the property. Neither was particularly fond of this approach and both believe that given the uniqueness and newness of the property that a cost approach is the best method for determining the value of the improvements. I agree.

The appraisal presented by the property owner is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

With respect to the land value, I find it unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable. Evidence of the sales price of the land and membership were not submitted. Similarly, evidence of the costs of construction were withheld. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. However, because the assessor admitted such error by recommending a reduced value of $9,812,495, substantial error in the assessment has been demonstrated. The property owner has not, however, provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Nevertheless, the assessor has recommended a reduction based on a corrected percent complete. Therefore, I recommend that the Board of Equalization reduce the assessed value to $9,812,495 for tax year 2025.

Dated November 24, 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3189	NAME	Snowshoe Trek LLC
ASSESSOR'S VALUATION: $15,524,719		HEARING DATE: November 12, 2025	
ASSESSOR's REVISED VALUATION: $13,609,249		APPELLANT'S REQUESTED VALUE: $6,730,000	

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owner.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land and improvements located at 5307 W. Meadow View Drive.. The lot on which the improvements are constructed is 4.19 acres in size. The improvements were completed in 2023. The main level consists of 4,835 square feet, the upper level consists of 850 square feet and a basement that contains 1,048 square feet. The entire property is located within Wasatch Peaks Ranch ("WPR). The assessor inspected and reviewed the improvements and has recommended a reduction in value as of January 1, 2025.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the "hyde Appraisal") included an opinion of value of $6,730,000 which allocated $1,130,000 to the land and $5,600,000 to the improvements. The effective date of the appraisal was January 1, 2025.Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher Hanse T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the analysis. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value of the Land

The property owner's appraisal primarily used a cost approach to value the improvements and sales comparison approach to determine the value of the land. An analysis of the valuation of the improvements is set forth below. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owner properly notes that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction. I give significant weight to the owner surveys because they represent the sales prices, albeit including the

membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

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The determination that Park City comparables are superior simply based upon the relative difference between "taxes" and "tax assessments" of Park City and Morgan County is also a flawed approach to determining adjustments of comparable sales located in the Park City area. It assumes that the tax rates are the same. It assumes that the taxing entities in each location are equal in number and have the same rates. That is not the case. The estimation of location adjustments using this methodology is faulty and given the relative tax rates is highly likely to overstate the location adjustments. Likewise, determining a "typical lot value" for Park City and for Morgan County is not a good measure of a location adjustment given that WPR lots are unlike typical Morgan County lots. These unsupported adjustments do affect the reliability of the appraisal report and should be reflected in the weight afforded the appraisal.

Other Adjustments

Land size adjustments were somewhat inconsistent. Mr. Hyde's appraisal noted:

> Typically smaller acreages tend to sell for more per acre than larger parcels, however, when focusing on skiing related parcels it was discovered that size of the parcel is not that important – this has been verified a number of times by noting that some very small parcels have sold for much more that some larger parcels based on factors associated more with skiing than size of the parcel.

See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

Concerns with the Appraisal

Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
5. Active listing adjustments were made without noting support for the 10% adjustment. No listing to sales price ratio was presented.
6. Privacy adjustments were inconsistent.
7. Power Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

Appraisal's Sales Comparison Approach to Value

The appraisal included sales comparisons for the Morgan area, Powder Haven lots, Powder Mountain lots, Marcella subdivision lots (Park City area), and The Colony at White Pine Subdivision lots (Park City area).

Its concluded land value for each set of lots is set forth in the table below:

Location	Concluded Land Value
Morgan area sales	$1,130,000
Powder Haven lots	$1,130,000
Powder Mountain lots	$820,000
Marcella Subdivision lots	$1,250,000*
The Colony at White Pine lots	$1,400,000*

*These sales received large adjustments including a -75% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,130,000.

Determination of Fair Market Value of the Improvements

The appraisal valued the improvements utilizing a Marshall Valuation Services cost approach. This approach valued 5,685 square feet of main and upper floors and 2,174 square feet of basement and garage area.. the appraiser concluded a value of $5,600,000 for the improvements when completed.

Constructing a cost approach using Marshal Valuation Services is one way to complete the task. Another method is to use the actual costs of construction. This method seems most appropriate given that costs are actual rather than an estimation. For high end and customized construction, the variance from actual to estimated costs can be substantial. When asked why he didn't use the actual costs of construction, the appraiser responded that he spoke with the general contractor and the contractor stated that the contractor had a nondisclosure agreement and could not disclose any of the costs. This answer is not satisfactory and seems evasive. The property owner clearly has access to the construction contract, progress payments, inspection reports, etc. The best evidence of the cost of construction would be the actual costs of construction.

The appraiser's non-response to this question is troubling and affects the weight given to his cost approach valuing the improvements.

Determination of Fair Market Value of the Entire Property

The appraiser included a sales comparison approach for the subject property. He testified that it was mostly a "sanity" test to determine if the cost approach was out of line. The assessor also submitted a sales comparison approach to value for the property. Neither was particularly fond of this approach and both believe that given the uniqueness and newness of the property that a cost approach is the best method for determining the value of the improvements. I agree.

The appraisal presented by the property owner is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

With respect to the land value, I find it unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable. Evidence of the sales price of the land and membership were not submitted. Similarly, evidence of the costs of construction were withheld. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

Accordingly, I find that the property owner has not met the burden of proving substantial error in the assessment. However, because the assessor admitted such error by recommending a reduced value of $13,609,249, substantial error in the assessment has been demonstrated. The property owner has not, however, provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Nevertheless, the assessor has recommended a reduction based on a corrected percent complete. Therefore, I recommend that the Board of Equalization reduce the assessed value to $13,609,249 for tax year 2025.

Dated November 24, 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3152	NAME	Wasatch Lot LLC
ASSESSOR'S VALUATION: $16,98,708		HEARING DATE: November 12, 2025	
ASSESSOR's REVISED VALUATION: $14,889,798		APPELLANT'S REQUESTED VALUE: $7,620,000	

PARTIES

Michael Haslam of Voyant Legal PLLC appeared on behalf of the property owner. Appraiser Paul Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI also appeared and testified on behalf of the property owner.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a parcel of land and improvements located at 5307 W. Meadow View Drive.. The lot on which the improvements are constructed is 3,75 acres in size. The improvements were completed in 2022. The main level consists of 2,950 square feet, the upper level consists of 1,689 square feet and the basement contains 1,667 square feet. The entire property is located within Wasatch Peaks Ranch ("WPR). The assessor inspected and reviewed the improvements and has recommended a reduction in value as of January 1, 2025.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. According to them, the primary cause of the high assessment is that the assessor impermissibly included the value of intangible property in the assessment. In support of these assertions, the property owner submitted an appraisal by Paul Hyde, This appraisal (the "Hyde Appraisal") included an opinion of value of $7,620,000 which allocated $1,230,000 to the land and $6,390,000 to the improvements. The effective date of the appraisal was January 1, 2025.Mr. Haslam also submitted a letter dated November 21, 2025 in which he addresses the VCG and Newmark Reports that the assessor presented at hearing.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided adjusted sales comps and a report of various sales that transpired in Morgan and Summit County, including properties that had either a golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher Hanse T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the analysis. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value of the Land

The property owner's appraisal primarily used a cost approach to value the improvements and sales comparison approach to determine the value of the land. An analysis of the valuation of the improvements is set forth below. Before examining the sales comparison approach for the land, it is important to make several determinations. All are addressed below.

Use of the VCG Membership Value Opinion

The VCG Opinion is an interesting document, and it's important to understand what it is and its limitations. It presents an analysis of the value of the club membership, but does not offer an opinion as to the value of a club membership purchased by a specific club member. It also presents an analysis of how to value the real estate within WPR and what adjustments would generally be appropriate. However, it does not offer an opinion as to the comparability of specific properties or the specific adjustments that would be necessary to derive a value for a specific property. It does not provide an opinion of value for any property within WPR. The only specific opinion of value presented is that the total club membership value per lot is $4,950,000.

The property owners were both critical and supportive of the VCG Opinion. They were critical of the cost approach used to determine the total club membership value per lot. They argued that their methodology was more reliable because the value of the land was easily determinable, and that the cost approach doesn't necessarily equate to value. They were supportive of the range of values suggested by the opinion.

Use of the Newmark Report

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The Sales of WPR Properties as Measures of Value

The property owner properly notes that comparable sales must be arm's-length transactions if the sales are to reflect the fair market value of the subject property. They further assert that sales transpiring within the WPR development are not arm's-length transactions because these sales consist of a commingling of tangible real estate with intangible membership benefits. They argue that the developer "sells only to approved members, unilaterally sets the price, and imposes strict resale restrictions". They mention that WPR members, after buying a membership, must purchase real estate from WPR within a contractually set period of time or the membership is terminated.

I find these arguments to be without merit, and the approach novel. Real estate is frequently purchased commingled with intangible assets. Brand name hotels are frequently sold and include both tangible and intangible property. Fast food restaurants are also frequently sold wherein the property purchased is a mix of tangible real property and intangible assets. Utah Courts have routinely recognized that sales may include both intangible and tangible property. See *Beaver County v. WilTel, Inc.* 200 UT 29, 995 P.2d 602, and *Utah Department of Transportation v. Admiral Beveral Corp*, 2011 UT 62, 275 P.3d 208. The existence of Utah Constitution Article XIII, §2 and Utah Code Ann. §59-2-102 (20) speaks to legislative recognition that properties purchased will have both intangible and tangible rights associated with them.

I also find the claim that the sales are not arm's-length sales because the developer unilaterally sets the price to also be without merit. Merely because a seller strictly adheres to an offered sales price does not imply that the buyer was not a willing buyer. In fact, because the sales transpired, it's highly likely that the buyer was willing. Each buyer exhibited willingness to buy by purchasing the property. The property owner did not present any evidence of coercion, a hallmark of a non-arm's-length transaction.. I give significant weight to the owner surveys because they represent the sales prices, albeit including the

membership cost, of WPR properties whereas other sales are estimates of the sales price of these unique properties.

Identification of Intangible Property

The parties agree that the club membership is intangible property and should not be taxed. To the extent that the selling price of the land includes club membership in WPR, the value of the membership should not be included in the assessed value of the property. The property owner claims that other intangible property includes the manned guard house and the ski-in/ski-out feature. The assessor disagrees and asserts that the guard house and the ski-in/ski-out feature are influences that should be included in the value of the property.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Thus, intangible property cannot be taxed. Utah law defines intangible property as:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or
> (d) a clean or renewable energy tax credit or incentive, including:
> (i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
> (ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
> (iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
> (iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

Mr. Hyde also made this point in his appraisal, stating:

> A four-part test can be used to help determine the existence of an intangible asset, as follows:
> 1. An intangible asset should be identifiable.
> 2. An intangible asset should have evidence of legal ownership, that is, documents that substantiate rights.

3, An intangible asset should be capable of being separate and divisible from the real estate
4. An intangible asset should be legally transferrable.

See Hyde Appraisal, p. 12

Mr. Hyde also correctly noted that "intangible influences are not themselves intangible assets". See Appraisal, p. 22. Utah law is clear that intangible influences are subject to taxation.

Applying the statutory definition of intangible property, the membership in WPR is intangible property. While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed. On the other hand, the manned guard house and the ski-n/ski-out feature of the property are not anything like the items listed in the statute. They are not capable of private ownership separate from the real property. Consequently, only the value of the club membership is subject to adjustment in determining the value of the real property. An adjustment for a manned guard house and ski-in/ski-out features of a property, or failing to adjust for these features, is inappropriate.

Adjusting for Use of Club Amenities

The property owner also argued that because only the Club membership permits use of the Club amenities, the lot should be valued as if the amenities did not exist. An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes

the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Determination of Intangible Value

Mr. Hyde stated that the proper method of determining the value of the intangible was to determine land value using comparable sales, adjusting for the differences, and then subtracting the land value to determine the value of the intangible. On the other hand, the assessor utilized the property owner surveys it received to determine a median value of the lots. These values ranged from $8 million to $11 million. It inferred that the sales prices identified included the cost of the membership. Using the membership cost analysis, it determined the cost of membership at $5 million dollars. To calculate the taxable value of the lot, it subtracted the membership cost of $5M from the median value.

The property owner argued that the assessor's methodology is improper. This argument misses the mark, particularly when the property owner has an exact knowledge of the cost of the membership they purchased. Yet, they have chosen not to disclose it. Further, Utah recognizes that the assessor's choice of valuation method is afforded deference. In *Walmart v. Tax Commission*, 2025 UT App 28, ¶50 , the Court stated:

> Assessment of fair market value is an inherently property-specific exercise; indeed, our supreme court has stated that "[t]he proper application of appraisal techniques depends upon varying factual circumstances that defy generalization." *Beaver County v. Utah State Tax Comm'n*, 916 P.2d 344, 355 (Utah 1996); see also id. ("Valuation is an art, not a science. It is a function of judgment, not of natural law." (cleaned up)); *Board of Equalization of Salt Lake County v. Utah State Tax Comm'n ex rel. Benchmark, Inc.*, 864 P.2d 882, 885 (Utah 1993) ("Despite these judicial and statutory definitions, 'market value' remains a fluid standard."). For this reason, assessments of fair market value are deemed to involve factual questions upon which assessors are afforded deference. *See T-Mobile USA, Inc.*, 2011 UT 28, ¶ 49 ("The choice of a valuation methodology and the resulting fair market value are questions of fact . . . ."); *accord Schmidt v. Utah State Tax Comm'n*, 1999 UT 48, ¶ 6, 980 P.2d 690.

The property owner did not provide a settlement statement or other evidence of the amount it paid for the property and the club membership. Rather they argued that the only way to value the intangible, the club membership, was to value it as they did. They suggested that the Assessor's method of determining a land value from property owner surveys **and then** subtracting the membership value is inappropriate. As stated in *Walmart*, proper application of appraisal techniques is highly dependent upon factual circumstances. Given that the value of the membership is relatively certain, simplicity and accuracy call for the Assessor's approach to be used. There seems no reason to use a methodology (determining land value) that calls for some level of subjectivity when the membership cost is objectively known. This approach becomes even more problematic, and likely more inaccurate, when inappropriate and inconsistent adjustments are applied.

Adjustments for Park City Sales Comparables.

Mr. Hyde opined that Park City sales comparables should receive significant adjustments so as to reflect the value of the WPR property. He stated on p. 25 of the appraisal:

> The Park City sales are significantly superior to the Subject Property and thus the property taxes shown for the Park City properties should be adjusted downward for comparison purposes. Even without adjustments, the average and median Park City property tax assessments are approximately 35% of the Morgan County property tax assessment for the Subject Property. The Average and Median of the Morgan County improved properties that are the most similar to the Subject Property are assessed property taxes of approximately 13% of the tax assessment for the Subject Property.

In arguing for a substantial adjustment for location, Mr. Hyde testified that Park City lots were not like those in Morgan County, and applied a 75% negative adjustment to Park City sales in this appraisal. In other appraisals for property within this development,, Mr. Hyde applied location adjustments ranging from

70% - 80%.. Mr. Hyde supported this adjustment in part by comparing "typical Park City land sales" to "Morgan land sales".

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See Hyde Appraisal, p.83 (emphasis added)

Inconsistencies with this stated approach are found in the land size adjustments for comparables 1, 2, 3, 4, 5, and 6 of the Powder Mountain sales. Similar inconsistencies appeared with respect to comparables 1, 2, 3, 4, 5 and 6 of the Powder Haven sales. The adjustments for land size for Marcella Subdivision land sales 1,2,3,4,5, and 6 were even more substantial but no less inconsistent with Mr. Hyde's stated approach.

These inconsistencies should be reflected in the weight given to the appraisal.

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Reading the appraisal raised additional concerns, including:

1. The extensive use of interviews of market participants rather than a paired sales analysis.
2. The omission of the Tom Fazio-designed golf course as a featured influence, and adjustments reflecting that influence.
3. The inconsistent treatment of view without explanation. For example, the view assigned to the subject varied in some of the companion appraisals.
4. There was no adjustment for proximity to ski resorts or golf courses in the sales adjustment grid.
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7. Power Haven membership billing was inconsistent when comparing the sales information table and the sales adjustment grids. Given the 50% adjustment applied, the accuracy of this information is paramount.

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Its concluded land value for each set of lots is set forth in the table below:

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Powder Mountain lots	$820,000
Marcella Subdivision lots	$1,250,000*
The Colony at White Pine lots	$1,400,000*

*These sales received large adjustments including a -75% location adjustment

Based on these sales, with the primary weight given to the Morgan area land sales, the appraisal concluded a land value of $1,230,000.

Determination of Fair Market Value of the Improvements

The appraisal valued the improvements utilizing a Marshall Valuation Services cost approach. The appraiser concluded a value of $5,600,000 for the improvements..

Constructing a cost approach using Marshal Valuation Services is one way to complete the task. Another method is to use the actual costs of construction. This method seems most appropriate given that costs are actual rather than an estimation. For high end and customized construction, the variance from actual to estimated costs can be substantial. When asked why he didn't use the actual costs of construction, the appraiser responded that he spoke with the general contractor and the contractor stated that the contractor had a nondisclosure agreement and could not disclose any of the costs. This answer is not satisfactory and seems evasive. The property owner clearly has access to the construction contract, progress payments, inspection reports, etc. The best evidence of the cost of construction would be the actual costs of construction.

The appraiser's non-response to this question is troubling and affects the weight given to his cost approach valuing the improvements.

Determination of Fair Market Value of the Entire Property

The appraiser included a sales comparison approach for the subject property. He testified that it was mostly a "sanity" test to determine if the cost approach was out of line. The assessor also submitted a sales comparison approach to value for the property. Neither was particularly fond of this approach and both believe that given the uniqueness and newness of the property that a cost approach is the best method for determining the value of the improvements. I agree.

The appraisal presented by the property owner is marked with errors and inconsistencies. Its approach to intangibles is only half right. It is correct that the membership fee is exempt from taxation. On the other hand it attempts to categorize tangible influences as tangible property. It makes adjustments for intangible influences that are not justified. It uses an approach to value the membership in a way that makes it

unlikely to be accurate. It uses improper methodology to determine and make location adjustments. It applies land size adjustments inconsistently.

With respect to the land value, I find it unconvincing. The property owner is asking the Board of Equalization to accept the appraisal as evidence of the fair market value of the property while withholding the best evidence to determine that value. The deficiencies noted in the appraisal cause me to determine that the values opined are unreliable. Evidence of the sales price of the land and membership were not submitted. Similarly, evidence of the costs of construction were withheld. If this evidence had been presented, the determination of the fair market value of the land would have been a relatively simple task. For these reasons and others set forth above, I give little weight to the evidence the property owner presented.

I find that the property owner has not met the burden of proving substantial error in the assessment. However, because the assessor admitted such error by recommending a reduced value of $14,889,798, substantial error in the assessment has been demonstrated. The property owner has not, however, provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Nevertheless, the assessor has recommended a reduction based on a corrected percent complete. Therefore, I recommend that the Board of Equalization reduce the assessed value to $14,889,798 for tax year 2025.

Dated November 24, 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9333	NAME	WPR01 LLC
ASSESSOR'S VALUATION: $17,224,548		HEARING DATE: November 12, 2025	
ASSESSOR'S RECOMMENDATION: $12,885,350			
:APPELLANT'S REQUESTED VALUE: $7,150,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of WPR01, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 5323 W. Meadow View Drive. The improvements as a "large custom home with upgraded quality finish" and "high-end luxury estate single-family house". Some dispute exists as to the amount of square footage contained in the home.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land and improvements. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $6,890,000 for the subject and a second appraisal conducted by Ben Preisler that concluded a value of $7,500,000 . The property owner also submitted a Big D Construction Summary ("Construction Summary").

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. Finally, the Assessor submitted what can be called a memorandum in which he notes the differences between his findings regarding square footage compared to the square footage noted in the Hansen and Presler Appraisals.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the

taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted two appraisals. Both appraisals included both a cost approach and sales approach to value. Initially, cost completion was an issue, but the assessor agrees with the appraisals that the improvements were approximately 75% complete on January 1. Accordingly, it is recommending a final assessed value of $12,885,350.

The three major issues in this appeal are the size of the home (the square footage), the treatment of intangibles, and the cost approach methodology. Each is treated separately below. Further discussion is also included regarding the owner surveys.

Size of the Home

The assessor measured the home and determined that it contained 7,059 SF of above grade GLA, 1,227 of basement GLA area for a total GLA of 8,266. The Preisler Appraisal concluded GLA of 6,239 SF,and treated the "casita" separately, noting that it had a total of 2,022 square feet. The assessor argued that because the casita shared a common wall and roof system, it should be considered part of the house and not a detached structure (guest house). This is important because Preisler treated the casita differently in terms of both cost and sales treatments in his appraisal. It's noted that he made a $500,000 guest house adjustment in his sales approach and noted a cost value in his cost approach of $975,837. Both the assessor and Preisler indicated that they measured the house.

The square footages are similar but the treatment of the casita represents the differences between the parties. Given that the casita shares a wall with the house and that the building permit was for a single structure, I find that the assessor's square footage is more likely to be correct.

Intangibles

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed.

The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide

different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

The assessor asserts that the full value of intangibles has been stripped from the assessment through his calculation where he subtracted the membership cost from the mean sales prices derived from the owner surveys.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the

The Hansen and Preisler Appraisals did not value the interest in use. As set forth above, the subject should be valued in use.

Cost Approach Methodology

Both the Hansen and Preisler Appraisals utilized Marshall & Swift Valuation Services to estimate the cost of the improvements. I have concerns that this methodology understates actual costs. A description of Excellent Quality in Marshall & Swift states:

> "EXCELLENT QUALITY- Residences of Excellent Quality are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail. Although residences at this quality level are inclusive of high-quality material and workmanship and are somewhat unique in their design, these costs do not represent the highest cost in residential construction. (Emphasis added)

Given that the home is high-end and very luxurious, I have concerns about the costs.

The Hansen Appraisal also made reference to the Big D Construction Contract and the property owner provided the Cost Summary. However, the Construction Contract was not provided and no witness appeared at hearing to whom I and the assessor could pose questions. Hansen's refusal to include an entrepreneurial incentive is troubling. In support of this proposition, he noted:

> In the development of replacement cost new, an allowance for entrepreneurial incentive is typically included to reflect the profit a developer would require for coordinating and assuming the risks of a speculative residential project. Nevertheless, in the case of highly customized luxury homes, such properties are generally owner-driven rather than built for speculative sale with a profit motive. As a result, there is no separate entrepreneurial party expecting profit, and market evidence indicates that most custom features do not translate into proportionate resale value. Accordingly, while entrepreneurial incentive is acknowledged as a theoretical component of cost new, it is effectively forgone in the subject's case and thus is not separately applied.

This viewpoint ignores the reality that most custom, high-end homes are contracted on a cost-plus basis. Profit will always be included in the construction contract. Yet, there is no indication that profit has been considered in the Hansen appraisal.

Owner Surveys

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Burden of Proof

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen and Preisler Appraisals was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot". Hansen begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen and Preisler Appraisals seem particularly irrelevant when compared to the sales prices identified in the owner surveys..

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the appraisals failed to capture the value of the subject property. The cost approaches to value likely understated value as noted above. The sales approaches failed to value the property in use.. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. However, as the assessor has recommended a reduction in value, I recommend that the assessed value be decreased to $12,885,350 for tax year 2025.

Dated November 28 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3178	NAME	5086 W Meadow View Drive LLC
ASSESSOR'S VALUATION: $4,045,000		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,450,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of 5086 W. Meadow View Drive, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 5086 W. Meadow View Drive.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,785,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3188	NAME	Bison Trust
ASSESSOR'S VALUATION: $4,034,200		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Bison Trust..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 5271 W. Meadow View Drive.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,870,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
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> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9742	NAME	Caiden-Satch LLC
ASSESSOR'S VALUATION: $4,456,760		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Caiden-Satch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3388 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,921,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9759	NAME	Caiden-Satch LLC
ASSESSOR'S VALUATION: $4,472,600		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Caiden-Satch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2985 N Wasatch Peaks Drive.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,717,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
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> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
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> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

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An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

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The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0093-1122	NAME	Michael Doniger
ASSESSOR'S VALUATION: $4,43,250		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Michael Doniger.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 5787 W. Lupine Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,666,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5756	NAME	HZE Ventures II LLC
ASSESSOR'S VALUATION: $4,453,680		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of HZE Ventures II, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2918 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales. The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,632,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

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Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

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> (b) a low-income housing tax credit;
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(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

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The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3156	NAME	Kemosabe Holdings, LLC
ASSESSOR'S VALUATION: $4,428,490		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Kemosabe Holdings, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3066 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,666,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

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Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

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Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-9744	NAME	Lughead LLC
ASSESSOR'S VALUATION: $4,404,950		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Lughead, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3307 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales. The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,411,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

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Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-9749	NAME	MD US Investment Trust
ASSESSOR'S VALUATION: $4,498,780		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of MD US Investment Trust...

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3243 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,836,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

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To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

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Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5758	NAME	Moresnow LLC
ASSESSOR'S VALUATION: $4,455,440		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Moresnow, LLC.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2892 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,462,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

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The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5757	NAME	Rhett Neuenschwander (Diamond Peaks Ranch LLC)
ASSESSOR'S VALUATION: $4,012,900		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $991,000			

PARTIES

Mr. Neuenschwander did not appear at the hearing. Ross Keogh of Parsons Behle & Latimer appeared on behalf of some clients who were previously not represented by him. I have not received notification of representation. Nevertheless, Mr. Keogh made arguments similar to those expressed by the property owner and I will consider those arguments along with the evidence originally submitted.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2865 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. His claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. He believes the sales demonstrate that the subject property is worth $991,000.The sales are all located in Morgan and Weber Count. The land sales range in price from $485,000 to $1,200,000. The sales comparables are all improved lots and range in size from 1.52 acres to 3.02 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner suggests that Utah Code Ann. §57-8-27 has applicability to this appeal. It does not. WPR is not a condominium project and no condominium plat has been submitted as evidence.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan and WeberCounty comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;

(c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Accordingly, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject. Further, the owner surveys submitted provide solid support for the assessed value. Actual sales within

the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

The property owner's comparable sales lack comparability to the subject. Even if deemed relevant, the fair market value of the subject could not be determined without adjustment for differences between the subject and the comparables.

I note that the property owner has not submitted any of his sale documents. His purchase is presumably a sale between a willing seller and a willing buyer. The sale documents would reflect the value of the lot and the value of the membership.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan and Weber County sales do not capture the value of the unique characteristics of the subject lot. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet his burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3181	NAME	Payne Family 2021 Trust
ASSESSOR'S VALUATION: $4,026,300		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Payne Family 2021 Trust..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3277 North Three Toes Pond Lane.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,700,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3172	NAME	Shift4 Holdings WPR, LLC
ASSESSOR'S VALUATION: $4,454,560		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Shift4Holdings, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 5874 W. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,785,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3157	NAME	Clifford B. Tribus 2000 Trust
ASSESSOR'S VALUATION: $4,023,100		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,200,000			

PARTIES

Mr. Tribus did not appear at the hearing. Ross Keogh of Parsons Behle & Latimer appeared on behalf of some clients who were previously not represented by him. I have not received notification of representation. Nevertheless, Mr. Keogh made arguments similar to those expressed by the property owner and I will consider those arguments along with the evidence originally.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 5134 W. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Accordingly, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject. Further, the owner surveys submitted provide solid support for the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-9752	NAME	Jonathon R. Tringale
ASSESSOR'S VALUATION: $4,421.010		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $3,500,000			

PARTIES

Mr. Tringale did not appear at the hearing. Ross Keogh of Parsons Behle & Latimer appeared on behalf of some clients who were previously not represented by him. I have not received notification of representation. Nevertheless, Mr. Keogh made arguments similar to those expressed by the property owner and I will consider those arguments along with the evidence originally submitted.

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3133 Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. The property owner submitted six comparable sales and a list of other sales transpiring along the Wasatch Back area.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. The comparable sales are in Summit and Morgan Counties. Without adjustment for similarities, the sales themselves do not prove a particular value for the subject.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County and Summit County sales do not capture the value of the unique characteristics of the subject lot. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0090-3156	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,020,500		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3725 N. Peaks View Drive.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,615,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,780,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;

(c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes

the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9737	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,013,000		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3547 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,411,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,800,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;

(c) goodwill; or
(d) a clean or renewable energy tax credit or incentive, including:
(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes

the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9739	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,408,140		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3481 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,496,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,750,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
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Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

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> (i) money;
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> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

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The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5762	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,018,300		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2771 N. Wasatch Peaks Ranch Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,292,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,800,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5763	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,047,500		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2736 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,377,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,900,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

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Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5764	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,027,300		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2701 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,292,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,800,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
>
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
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> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

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A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes

the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

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Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

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Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5768	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,414,300		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2548 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,377,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,850,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5771	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,0201500		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3457 N Wasatch Peak Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,292,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,800,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
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Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

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> (ix) copyrights; and
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> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

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The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

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Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0092-5777	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,510,770		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 2317 N. Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $2,040,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $2,00,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

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Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes

the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0093-1114	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,014,300		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 4064 N. Peaks View Drive.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales. The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,615,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,800,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;

(c) goodwill; or
(d) a clean or renewable energy tax credit or incentive, including:
(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;
(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;
(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and
(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes

the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025

Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0093-1116	NAME	Wasatch Peaks Ranch LLC
ASSESSOR'S VALUATION: $4,029,700		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wasatch Peaks Ranch, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 4053 N. Peaks Drive.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,785,000 for the subject, and another appraisal by Chris Donaldson of Newmark (the "Donaldson Appraisal") that concluded a value of $1,850,000 for the subject property.

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

The assessor has supported its assessment by submitting four property surveys in which recent purchasers within WPR reported that they had purchased their lots for prices between $8,000,000 and $11,000,000. The assessor agrees that these purchase prices likely included a Club membership fee. It submitted the VCG Opinion in support of a price of approximately $5,000,000 for the Club membership. Subtracting the value of the Club membership from the mean sales price, resulted in a base lot value of $4,000,000. The assessor made a small adjustment to the lot value based on relative property size.

The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
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Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

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The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

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The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Donaldson appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that "the subject lot is real estate only without access to the amenities available to members of the Wasatch Peaks Ranch Club". Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Donaldson Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal similarly treated the subject as a "gated view lot". It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.

Neither appraiser valued the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 27 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9743	NAME	Wildcat Mountain LLC
ASSESSOR'S VALUATION: $4,440,700		HEARING DATE: November 12, 2025	
APPELLANT'S REQUESTED VALUE: $1,700,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of Wildcat Mountain, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3292 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales.The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,411,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

The property owner submitted unadjusted comparable sales in support of its opinion of value. It believes the sales demonstrate that the subject property is worth $1,700,000.The sales are all Morgan County land sales that range in price from $1,150,000 to $1,700,000. The sales comparables are all improved lots and range in size from 9.51 acres to 25.19 acres. The owner argues that the intangible property includes the Wasatch Peaks Ranch Club (the "Club") which is a separate legal entity that owns amenities separate and distinct from those owned by the Wasatch Peaks Ranch Homeowners Association (the "HOA"). Because the entities are separate and provide different amenities, the property owner asserts that the membership to the Club and its associated amenities are intangible assets that cannot be included in taxable value. The assessor agrees that the Club membership is an intangible asset, but does not agree that the influences arising from the Club's amenities should be excluded when valuing the subject parcel.

The property owner claims that ski-in/ski-out access is an intangible asset because a property owner can only use the ski facilities if it has a Club membership. The same is true of rights to use the golf course, trails and other Club amenities. Consequently, it asserts, the subject must be valued as if it did not have ski-in/ski-out access or included a golf course influence included in its value. In short, the property owner maintains that Morgan County comparable sales best reflect market value rather than comparables located in resort towns such as Park City when intangibles are excluded.

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The complete Newmark Report was not submitted. Given that the entire report is not available, I give it little weight.

The distinction of whether a property is tangible or intangible is a major issue in this appeal. Utah Constitution Article XIII, §2 provides:

> (1) So that each person and corporation pays a tax in proportion to the fair market value of his, her, or its tangible property, all tangible property in the State that is not exempt under the laws of the United States or under this Constitution shall be: (a) assessed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law; and (b) taxed at a uniform and equal rate.
> (2) Each corporation and person in the State or doing business in the State is subject to taxation on the tangible property owned or used by the corporation or person within the boundaries of the State or local authority levying the tax.
> (3) The Legislature may provide by statute that land used for agricultural purposes be assessed based on its value for agricultural use.

Utah law is clear that only tangible property may be assessed and taxed. Intangible property is:

> (a) property that is capable of private ownership separate from tangible property, including:
> (i) money;
> (ii) credits;
> (iii) bonds;
> (iv) stocks;
> (v) representative property;
> (vi) franchises;
> (vii) licenses;
> (viii) trade names;
> (ix) copyrights; and
> (x) patents;
> (b) a low-income housing tax credit;
> (c) goodwill; or

(d) a clean or renewable energy tax credit or incentive, including:

(i) a federal renewable energy production tax credit under Section 45, Internal Revenue Code;

(ii) a federal energy credit for qualified renewable electricity production facilities under Section 48, Internal Revenue Code;

(iii) a federal grant for a renewable energy property under American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, Section 1603; and

(iv) a tax credit under Subsection 59-7-614(5).

Utah Code Ann. §59-2-102:(20)

While a club membership is not specifically listed, it is capable of private ownership separate from tangible property and is similar to some of the intangibles listed.The issue of whether the property influences that arise out of the Club membership should be considered in determining value is a more difficult issue.

The VCG Opinion stated the taxpayer's position succinctly:

> Thus, without the club membership, their ski run adjacency is nothing more than a view amenity. Thus, the high premium being paid for the ski access lots at the other ski resort projects addressed above simply does not exist for the subject lots because the lot owner at WPR (without a club membership) cannot ski at the private WPR resort (unlike PCMR or Deer Valley which is open to the general public). Accordingly, a large downward adjustment is necessary.

An understanding of how the Club and real property are sold is important to the determination of this issue. When a buyer purchases a lot, he becomes a member of the HOA. This membership only includes the right to use the roads, sidewalk and the gatehouse in WPR. Club membership is not conferred to the property owner as an incident of lot ownership. Rather, Club membership can only be purchased through an invitation. Membership benefits include a license to use the Club's amenities (skiing, golf, trails, etc.), Club membership is optional and not required.

Presumably, the HOA and the Club operate in tandem to produce an exceptional resort atmosphere. As noted above, membership in the Club, however, is optional. Nevertheless, the CVG Opinion notes that all WPR lot owners to date have been invited to become Club members and all have purchased the Club membership. See CVG Opinion, p. 4. All Club purchases were included in the same transaction as the lot purchase. *Id.*

The Club' and the HOA's purposes are highly similar and synergistic. Perhaps the proper approach is to have substance triumph over form, and Club rights (separate from the Club membership) be imputed to the lot for valuation purposes. If these rights were imputed, the lot would be treated as having a ski-in/ski-out and golf features. To do otherwise would be to exclude from taxation, property characteristics that are typically taxable.

To achieve fair market value we must assume that the lot would "change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Utah Code Ann. §59-2-102(13)(1). In my opinion, a willing buyer having reasonable knowledge of the relevant facts would not buy the lot if he could not also buy the Club membership. That is clearly the expectation of WPR given the past transactions in which every lot buyer has also purchased a Club membership.

A recent Utah Court of Appeals case is helpful. In *Walmart v. Tax Commission*, 2025 UT App 28, Walmart argued that the definition of fair market value requires assessors to only consider a property's value in exchange, and that an assessor cannot explore a property's value in use. The Walmart court noted that an assessor may in appropriate cases consider the property's value in use and doing so furthers the goal of fairly valuing unique properties. *Walmart*, at ¶51. See also *Kennecott Copper Corp.*, 250 P.2d at 940. Given that all purchasers of WPR lots are also Club members, the value in use of the subject lot includes the use of Club amenities. Consequently, the lot value should exclude the cost of the Club membership, but include the influences that flow with Club membership.

Mr. Keogh reminded the hearing officer that generally a USPAP compliant appraisal represents sound evidence. However, when an appraisal makes an assumption that proves not to be accurate it is appropriate to give little weight to that appraisal. The most important information extracted from the Hansen appraisal was that the adjusted sales prices on which the appraiser's opinion was based were premised on the notion that the subject was merely a "gated view lot".It begrudgingly admitted that all current WPR lot owners are club members, but noted that it is possible for lots to be owned in the future by non-Club members.Even when using sales comparables that have ski and golf amenities, the appraiser applied massive adjustments. The adjustments were generally unsupported. The opinion of value contained in the Hansen Appraisal seems particularly irrelevant when compared to the sales prices identified in the owner surveys.

The Hansen appraisal did not value the interest in use. As set forth above, the subject should be valued in use.

Assuming arguendo that the subject should be valued in use and should reflect the amenities available to it, the best comparables are the Park City area properties, particularly those in the Marcella and The Colony subdivisions. Mr. Ferry spoke to this issue at hearing and his experience appraising and assessing properties within the county is helpful in determining comparability. The property owner's Morgan County comparables lack the amenities associated with WPR lots. These comparables are different enough from the subject that they require adjustment so as to reflect the value of the subject.

The property owner has not spoken regarding the owner surveys.The range of values set forth in the surveys, when reduced by the expected Club membership fee, support the assessed value. Actual sales within the WPR subdivision are the best evidence of the value of the subject property. When considering these sales and the manner in which they transpired, it seems highly likely that they represent the value of the lot and the Club membership. Stripping away the cost of the membership, therefore, provides a reasonable basis for concluding the amount for which the property would convey between a willing buyer and seller.

Given the foregoing, I find that the property owner has not met the burden of proving substantial error in the assessment as the Morgan County sales do not capture the value of the unique characteristics of the subject lot. The appraisals failed to account for either the owner surveys or a proper application of law regarding the taxation of intangibles. Likewise, I find that the property owner has not provided support for the value it requested by a preponderance of the evidence.

CONCLUSION

As noted above, the property owner has failed to meet their burden of proof. Therefore, I recommend that the Board of Equalization deny the appeal for tax year 2025.

Dated November 26 , 2025



Brad Neff, Hearing Officer

MORGAN COUNTY BOARD OF EQUALIZATION
HEARING OFFICER DECISION

PARCEL NUMBER	00-0091-9738	NAME	WPR01 LLC
ASSESSOR'S VALUATION: $4,457,200		HEARING DATE: November 12, 2025	
:APPELLANT'S REQUESTED VALUE: $1,200,000			

PARTIES

Ross P. Keogh of Parson Behle & Latimer appeared on behalf of WPR01, LLC..

Janell Walker, Morgan County Assessor, and Mitch Ferry appeared on behalf of Morgan County.

DESCRIPTION OF THE PROPERTY

The subject is a subdivided lot within the Wasatch Peaks Ranch ("WPR") and is located at 3562 N Wasatch Peaks Road.

PROPERTY OWNER'S/APPELLANT'S EVIDENCE

The property owner asserts that the assessment overstates the value of the land. Its claim is that the assessor has valued the land incorrectly by impermissibly including the value of intangible property in the assessment and using resort markets as comparable sales. In support of these assertions, the property owner submitted a signed statement of supporting evidence documentation and six comparable sales..The property owner also submitted an appraisal by Chris Hansen (the "Hansen Appraisal") that concluded a value of $1,751,000 for the subject,

ASSESSOR'S/RESPONDENT'S EVIDENCE

In support of its recommended value, the assessor submitted a memorandum in which it addressed the property owner's claims. It also described and submitted four transfer surveys regarding the purchase price of their properties within WPR. In addition, the assessor provided a report of various sales that transpired in Morgan and Summit Counties, including properties that had either golf course or ski access. The assessor also provided an analysis of the distinction between the real estate lot values and WPR club membership costs(" VCG Opinion") prepared by Christopher T. Hansen, MAI, of Valuation Consulting Group. Both WPR and the Morgan County Assessor were intended users of the report. The assessor also submitted a partial Newmark report that purported to analyze the lot price allocation.

FINDINGS

The assessor is required by law to establish fair market value of all properties within her jurisdiction. The valuation date for tax year 2025 was January 1, 2025. Pursuant to Utah Code Ann. §59-2-109, the taxpayer seeking the reduction in value must demonstrate substantial error in the original assessed by a preponderance of the evidence. Additionally, the taxpayer must provide support for the value it requested by a preponderance of the evidence.

Utah Code Section 59-2-301.4 is inapplicable as there has not been a reduction in the three previous years at either the Board of Equalization or State Tax Commission for this property.

Utah Code Ann. § 59-2-301 states: "The county assessor shall assess all property located within the county which is not required by law to be assessed by the commission."

Determination of Fair Market Value

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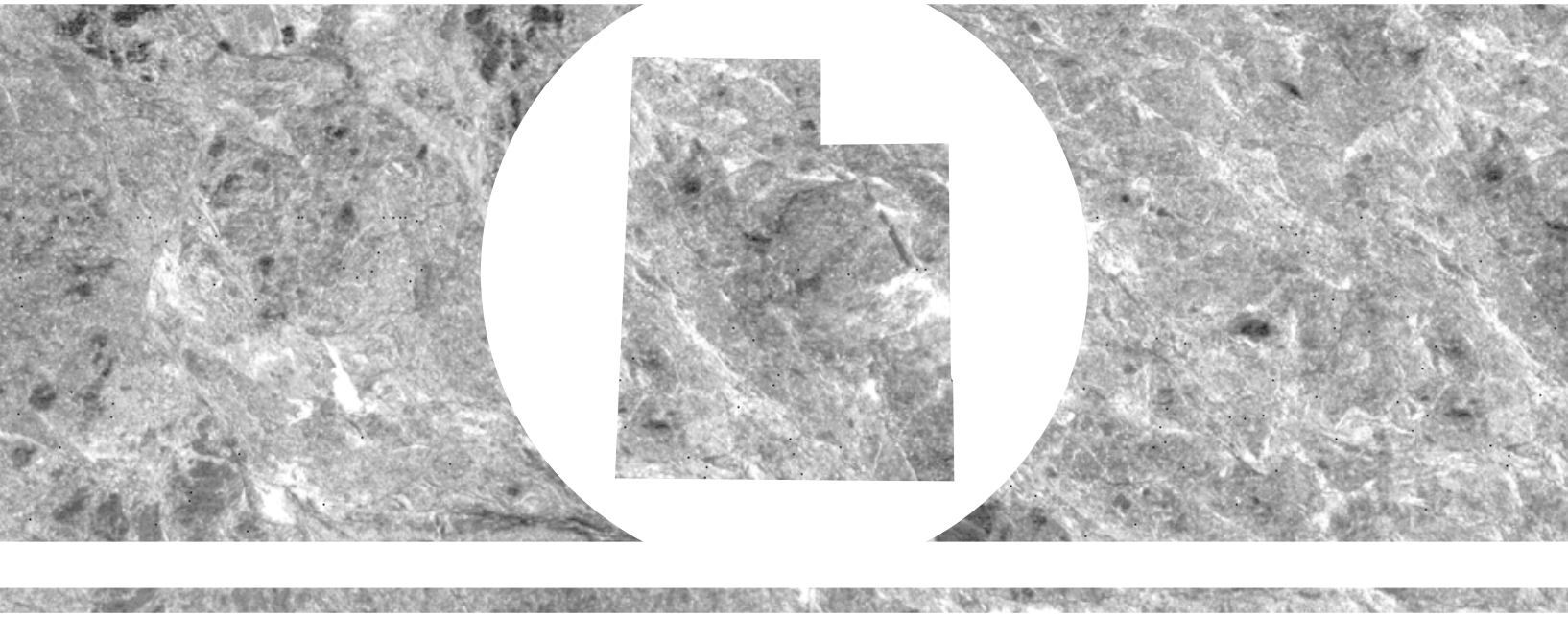
Dated November 26 , 2025



Brad Neff, Hearing Officer

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2006 Utah Wildland-Urban Interface Code



ICC
INTERNATIONAL CODE COUNCIL®

2006 Utah Wildland-Urban Interface Code

First Printing: July 2006
Second Printing: October 2006
Third Printing: March 2007
Fourth Printing: February 2008
Fifth Printing: June 2008

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PRINTED IN THE U.S.A.

PREFACE

Introduction

Internationally, code officials recognize the need for a modern, up-to-date code addressing the mitigation of fire in the urban-wildland interface. The *International Wildland-Urban Interface Code*™, in this 2003 edition, is designed to bridge the gap between enforcement of the *International Building Code*® and *International Fire Code*® by mitigating the hazard of wildfires through model code regulations, which safeguard the public health and safety in all communities, large and small.

This comprehensive urban-wildland interface code establishes minimum regulations for land use and the built environment in designated urban-wildland interface areas using prescriptive and performance-related provisions. It is founded on data collected from tests and fire incidents, technical reports and mitigation strategies from around the world. This 2003 edition is fully compatible with all the *International Codes*™ ("I-Codes" ™) published by the International Code Council® (ICC®), including the *International Building Code*®, *ICC Electrical Code*™, *International Energy Conservation Code*®, *International Existing Builiding Code*®, *International Fire Code*®, *International Fuel Gas Code*®, *International Mechanical Code*®, *ICC Performance Code*™, *International Plumbing Code*®, *International Private Sewage Disposal Code*®, *International Property Maintenance Code*®, *International Residential Code*® and *International Zoning Code*®.

The *International Wildland-Urban Interface Code* provisions provide many benefits, including the model code development process, which offers an international forum for fire safety professionals to discuss performance and prescriptive code requirements. This forum provides an excellent arena to debate proposed revisions. This model code also encourages international consistency in the application of provisions.

Development

This is the first edition of the *International Wildland-Urban Interface Code* (2003) and is the culmination of an effort initiated in 2001 by the ICC and the three statutory members of the International Code Council: Building Officials and Code Administrators International, Inc. (BOCA), International Conference of Building Officials (ICBO) and Southern Building Code Congress International (SBCCI). The intent was to draft a comprehensive set of regulations for mitigating the hazard to life and property from the intrusion of fire from wildland exposures and fire from adjacent structures, and preventing structure fires from spreading to wildland fuels. Technical content of the 2000 *Wildland- Urban Interface Code*, published by the International Fire Code Institute, was utilized as the basis for the development, followed by the publication of the 2001 Final Draft. This 2003 edition is based on the Final Draft, with changes approved in the 2002 ICC Code Development Process. A new edition such as this is promulgated every three years.

With the development and publication of the family of *International Codes* in 2000, the continued development and maintenance of the model codes individually promulgated by BOCA ("BOCA National Codes"), ICBO ("Uniform Codes") and SBCCI ("Standard Codes") was discontinued. The 2003 *International Codes,* as well as their predecessors—the 2000 *International Codes*—are intended to be the successor set of codes to those codes previously developed by BOCA, ICBO and SBCCI.

The development of a single family of comprehensive and coordinated *International Codes* was a significant milestone in the development of regulations for the built environment. The timing of this publication mirrors a milestone in the change in structure of the model codes, namely, the pending consolidation of BOCA, ICBO and SBCCI into the ICC. The activities and services previously provided by the individual model code organizations will be the responsibility of the consolidated ICC.

This code is founded on principles intended to mitigate the hazard from fires through the development of provisions that adequately protect public health, safety and welfare; provisions that do not unnecessarily increase construction costs; provisions that do not restrict the use of new materials, products or methods of construction; and provisions that do not give preferential treatment to particular types or classes of materials, products or methods of construction.

Adoption

The *International Wildland-Urban Interface Code* is available for adoption and use by jurisdictions internationally. Its use within a governmental jurisdiction is intended to be accomplished through adoption by reference in accordance with proceedings establishing the jurisdiction's laws. At the time of adoption, jurisdictions should insert the appropriate information in provisions requiring specific local information, such as the name of the adopting jurisdiction. These locations are shown in bracketed words in small capital letters in the code and in the sample ordinance. The sample adoption ordinance on page *v* addresses several key elements of a code adoption ordinance, including the information required for insertion into the code text.

Maintenance

The *International Wildland-Urban Interface Code* is kept up-to-date through the review of proposed changes submitted by code enforcing officials, industry representatives, design professionals and other interested parties. Proposed changes are carefully considered through an open code development process in which all interested and affected parties may participate.

The contents of this work are subject to change both through the Code Development Cycles and the governmental body that enacts the code into law. For more information regarding the code development process, contact the Code and Standard Development Department of the International Code Council.

Although the development procedure of the *International Wildland-Urban Interface Code* assures the highest degree of care, ICC and the founding members of ICC—BOCA, ICBO and SBCCI—their members and those participating in the development of this code do not accept any liability resulting from compliance or noncompliance with the provisions, because ICC and its founding members do not have the power or authority to police or enforce compliance with the contents of this code. Only the governmental body that enacts the code into law has such authority.

Authority

The Division is required to establish minimum standards for a wildland fire ordinance and specify minimum standards for wildland fire training, certification and wildland fire suppression equipment in accordance with subsections 65A-8-6(3)(a) and 65A-8-6(3)(b). This requirement is promulgated under general rule-making authority of subsection 65A-1-4(2).

ORDINANCE

The *International Codes* are designed and promulgated to be adopted by reference by ordinance. Jurisdictions wishing to adopt the 2003 *International Wildland-Urban Interface Code* as an enforceable regulation for the mitigation of fire in the urban-wildland interface should ensure that certain factual information is included in the adopting ordinance at the time adoption is being considered by the appropriate governmental body. The following sample adoption ordinance addresses several key elements of a code adoption ordinance, including the information required for insertion into the code text.

Minimum Standards for Wildland Fire Ordinance

The division uses the *International Wildland-Urban Interface Code* as a basis for establishing the minimum standards discussed in this document. A county ordinance that at least meets the minimum standards should be in place by September 2006.

The Division incorporates by reference the 2003 *International Code Council Wildland-Urban Interface Code* as the minimum standard for wildland fire ordinance in conjunction with Utah requirements.

SAMPLE ORDINANCE FOR ADOPTION OF THE *INTERNATIONAL WILDLAND-URBAN INTERFACE CODE*

ORDINANCE NO._____

An ordinance of the **[JURISDICTION]** adopting the 2003 edition of the *International Wildland-Urban Interface Code* as currently amended by the division of Forestry, Fire and State Lands, regulating and governing the mitigation of hazard to life and property from the intrusion of fire from wildland exposures, fire from adjacent structures and prevention of structure fires from spreading to wildland fuels in the **[JURISDICTION]**; providing for the issuance of permits and collection of fees therefor; repealing Ordinance No. _____ of the **[JURISDICTION]** and all other ordinances and parts of the ordinances in conflict therewith.

The **[GOVERNING BODY]** of the **[JURISDICTION]** does ordain as follows:

Section 1. That a certain document, three (3) copies of which are on file in the office of the **[TITLE OF JURISDICTION'S KEEPER OF RECORDS]** of **[NAME OF JURISDICTION]**, being marked and designated as the *International Wildland-Urban Interface Code*, 2003 edition, including Appendix Chapters **[FILL IN THE APPENDIX CHAPTERS BEING ADOPTED]**, as published by the International Code Council, be and is hereby adopted as the Urban-Wildland Interface Code of the **[JURISDICTION]**, in the State of **[STATE NAME]** for regulating and governing the mitigation of hazard to life and property from the intrusion of fire from wildland exposures, fire from adjacent structures and prevention of structure fires from spreading to wildland fuels as herein provided; providing for the issuance of permits and collection of fees therefor; and each and all of the regulations, provisions, penalties, conditions and terms of said Urban-Wildland Interface Code on file in the office of the **[JURISDICTION]** are hereby referred to, adopted, and made a part hereof, as if fully set out in this ordinance, with the additions, insertions, deletions and changes, if any, prescribed in Section 2 of this ordinance.

Section 2. The following sections are hereby revised:

Section 101.1. Insert: **[NAME OF JURISDICTION]**

Section 3. That Ordinance No. _____ of **[JURISDICTION]** entitled **[FILL IN HERE THE COMPLETE TITLE OF THE ORDINANCE OR ORDINANCES IN EFFECT AT THE PRESENT TIME SO THAT THEY WILL BE REPEALED BY DEFINITE MENTION]** and all other ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The **[GOVERNING BODY]** hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 5. That nothing in this ordinance or in the *Wildland-Urban Interface Code* hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 2 of this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 6. That the **[JURISDICTION'S KEEPER OF RECORDS]** is hereby ordered and directed to cause this ordinance to be published. (An additional provision may be required to direct the number of times the ordinance is to be published and to specify that it is to be in a newspaper in general circulation. Posting may also be required.)

Section 7. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect **[TIME PERIOD]** from and after the date of its final passage and adoption.

Section 8. Specific boundaries of natural or man-made features of wildland-urban interface areas shall be as shown on the wildland area interface map. The legal description of such areas is as described as follows: **[INSERT LEGAL DESCRIPTION]**

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CHAPTER 1

ADMINISTRATION

SECTION 101
GENERAL

101.1 Scope. The provisions of this code shall apply to the construction, alteration, movement, repair, maintenance and use of any building, structure or premises within the urban-wildland interface areas in this jurisdiction.

Buildings or conditions in existence at the time of the adoption of this code are allowed to have their use or occupancy continued, if such condition, use or occupancy was legal at the time of the adoption of this code, provided such continued use does not constitute a distinct danger to life or property.

Buildings or structures moved into or within the jurisdiction shall comply with the provisions of this code for new buildings or structures.

101.2 Objective. The objective of this code is to establish minimum regulations consistent with nationally recognized good practice for the safeguarding of life and property. Regulations in this code are intended to mitigate the risk to life and structures from intrusion of fire from wildland fire exposures and fire exposures from adjacent structures and to mitigate structure fires from spreading to wildland fuels.

The development and use of property in wildland-urban interface areas is a potential threat to life and property from fire and resulting erosion. Safeguards to prevent the occurrence of fires and to provide adequate fire-protection facilities to control the spread of fire in wildland-urban interface areas shall be in accordance with this code.

This code shall supplement the jurisdiction's building and fire codes, if such codes have been adopted, to provide for special regulations to mitigate the fire- and life-safety hazards of the wildland-urban interface areas.

101.3 Retroactivity. The provisions of the code shall apply to conditions arising after the adoption thereof, conditions not legally in existence at the adoption of this code, to conditions which, in the opinion of the code official, constitute a distinct hazard to life or property.

101.4 Additions or alterations. Additions or alterations may be made to any building or structure without requiring the existing building or structure to comply with all of the requirements of this code, provided the addition or alteration conforms to that required for a new building or structure.

Exception: Provisions of this code that specifically apply to existing conditions are retroactive. See Section 601.1 and Appendix A.

Additions or alterations shall not be made to an existing building or structure that will cause the existing building or structure to be in violation of any of the provisions of this code nor shall such additions or alterations cause the existing building or structure to become unsafe. An unsafe condition shall be deemed to have been created if an addition or alteration will cause the existing building or structure to become structurally unsafe or overloaded; will not provide adequate access in compliance with the provisions of this code or will obstruct existing exits or access; will create a fire hazard; will reduce required fire resistance or will otherwise create conditions dangerous to human life.

101.5 Maintenance. All buildings, structures, landscape materials, vegetation, defensible space or other devices or safeguards required by this code shall be maintained in conformance to the code edition under which installed. The owner or the owner's designated agent shall be responsible for the maintenance of buildings, structures, landscape materials and vegetation.

SECTION 102
AUTHORITY OF THE CODE OFFICIAL

102.1 Powers and duties of the code official. The code official is hereby authorized to administer and enforce this code, or designated sections thereof, and all ordinances of the jurisdiction pertaining to designated wildland-urban interface areas. For such purposes, the code official shall have the powers of a law enforcement officer.

102.2 Interpretations, rules and regulations. The code official shall have the power to render interpretations of this code and to adopt and enforce rules and supplemental regulations to clarify the application of its provisions. Such interpretations, rules and regulations shall be in conformance to the intent and purpose of this code.

A copy of such rules and regulations shall be filed with the clerk of the jurisdiction and shall be in effect immediately thereafter. Additional copies shall be available for distribution to the public.

102.3 Liability of the code official. The code official charged with the enforcement of this code, acting in good faith and without malice in the discharge of the duties required by this code or other pertinent law or ordinance, shall not thereby be rendered personally liable for damages that may accrue to persons or property as a result of an act or by reason of an act or omission in the discharge of such duties. A suit brought against the code official or employee because of such act or omission performed by the code official or employee in the enforcement of any provision of such codes or other pertinent laws or ordinances implemented through the enforcement of this code or enforced by the code enforcement agency shall be defended by this jurisdiction until final termination of such proceedings, and any judgment resulting therefrom shall be assumed by this jurisdiction. The code enforcement agency or its parent jurisdiction shall not be held as assuming any liability by reason of the inspections authorized by this code or any permits or certificates issued under this code.

102.4 Other agencies. When requested to do so by the code official, other officials of this jurisdiction shall assist and coop-

erate with the code official in the discharge of the duties required by this code.

SECTION 103
COMPLIANCE ALTERNATIVES

103.1 Practical difficulties. When there are practical difficulties involved in carrying out the provisions of this code, the code official is authorized to grant modifications for individual cases on application in writing by the owner or a duly authorized representative. The code official shall first find that a special individual reason makes enforcement of the strict letter of this code impractical, the modification is in conformance to the intent and purpose of this code, and the modification does not lessen any fire protection requirements or any degree of structural integrity. The details of any action granting modifications shall be recorded and entered into the files of the code enforcement agency.

If the code official determines that difficult terrain, danger of erosion or other unusual circumstances make strict compliance with the vegetation control provisions of the code detrimental to safety or impractical, enforcement thereof may be suspended, provided that reasonable alternative measures are taken.

103.2 Technical assistance. To determine the acceptability of technologies, processes, products, facilities, materials and uses attending the design, operation or use of a building or premises subject to the inspection of the code official, the code official is authorized to require the owner or the person in possession or control of the building or premises to provide, without charge to the jurisdiction, a technical opinion and report. The opinion and report shall be prepared by a qualified engineer, specialist, laboratory or fire safety specialty organization acceptable to the code official and the owner and shall analyze the fire safety of the design, operation or use of the building or premises, the facilities and appurtenances situated thereon and fuel management for purposes of establishing fire hazard severity to recommend necessary changes.

103.3 Alternative materials or methods. The code official, in concurrence with approval from the building official and fire chief, is authorized to approve alternative materials or methods, provided that the code official finds that the proposed design, use or operation satisfactorily complies with the intent of this code and that the alternative is, for the purpose intended, at least equivalent to the level of quality, strength, effectiveness, fire resistance, durability and safety prescribed by this code. Approvals under the authority herein contained shall be subject to the approval of the building official whenever the alternate material or method involves matters regulated by the *International Building Code*.

The code official shall require that sufficient evidence or proof be submitted to substantiate any claims that may be made regarding its use. The details of any action granting approval of an alternate shall be recorded and entered in the files of the code enforcement agency.

SECTION 104
APPEALS

104.1 General. To determine the suitability of alternative materials and methods and to provide for reasonable interpretations of the provisions of this code, there shall be and hereby is created a board of appeals consisting of five members who are qualified by experience and training to pass judgment on pertinent matters. The code official, building official and fire chief shall be ex officio members, and the code official shall act as secretary of the board. The board of appeals shall be appointed by the legislative body and shall hold office at their discretion. The board shall adopt reasonable rules and regulations for conducting its investigations and shall render decisions and findings in writing to the code official, with a duplicate copy to the applicant.

104.2 Limitations of authority. The board of appeals shall not have authority relative to interpretation of the administrative provisions of this code and shall not have authority to waive requirements of this code.

SECTION 105
PERMITS

105.1 General. When not otherwise provided in the requirements of the building or fire code, permits are required in accordance with Section 105.

105.2 Permits required. Unless otherwise exempted, no building or structure regulated by this code shall be erected, constructed, altered, repaired, moved, removed, converted or demolished unless a separate permit for each building or structure has first been obtained from the code official.

When required by the code official, a permit shall be obtained for the following activities, operations, practices or functions within an wildland-urban interface area:

1. Automobile wrecking yard;
2. Candles and open flames in assembly areas;
3. Explosives or blasting agents;
4. Fireworks;
5. Flammable or combustible liquids;
6. Hazardous materials;
7. Liquefied petroleum gases;
8. Lumberyards;
9. Motor vehicle fuel-dispensing stations;
10. Open burning;
11. Pyrotechnical special effects material;
12. Tents, canopies and temporary membrane structures;
13. Tire storage;
14. Welding and cutting operations; or
15. Other activities as determined by the code official.

105.3 Work exempt from permit. Unless otherwise provided in the requirements of the building or fire code, a permit shall not be required for the following:

1. One-story detached accessory buildings used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 120 square feet (11.15 m^2) and

the structure is located more than 50 feet (15 240 mm) from the nearest adjacent structure.

2. Fences not over 6 feet (1829 mm) high.

Exemption from the permit requirements of this code shall not be deemed to grant authorization for any work to be done in any manner in violation of the provisions of this code or any other laws or ordinances of this jurisdiction.

The code official is authorized to stipulate conditions for permits. Permits shall not be issued when public safety would be at risk, as determined by the code official.

105.4 Permit application. To obtain a permit, the applicant shall first file an application therefor in writing on a form furnished by the code enforcement agency for that purpose. Every such application shall:

1. Identify and describe the work, activity, operation, practice or function to be covered by the permit for which application is made.
2. Describe the land on which the proposed work, activity, operation, practice or function is to be done by legal description, street address or similar description that will readily identify and definitely locate the proposed building, work, activity, operation, practice or function.
3. Indicate the use or occupancy for which the proposed work, activity, operation, practice or function is intended.
4. Be accompanied by plans, diagrams, computation and specifications and other data as required in Section 106 of this code.
5. State the valuation of any new building or structure or any addition, remodeling or alteration to an existing building.
6. Be signed by the applicant or the applicant's authorized agent.
7. Give such other data and information as may be required by the code official.

105.5 Permit approval. Before a permit is issued, the code official, or an authorized representative, shall review and approve all permitted uses, occupancies or structures. Where laws or regulations are enforceable by other agencies or departments, a joint approval shall be obtained from all agencies or departments concerned.

105.6 Permit issuance. The application, plans, specifications and other data filed by an applicant for a permit shall be reviewed by the code official. If the code official finds that the work described in an application for a permit and the plan, specifications and other data filed therewith conform to the requirements of this code, the code official is allowed to issue a permit to the applicant.

When the code official issues the permit, the code official shall endorse in writing or stamp the plans and specifications APPROVED. Such approved plans and specifications shall not be changed, modified or altered without authorization from the code official, and all work regulated by this code shall be done in accordance with the approved plans.

105.7 Validity of permit. The issuance or granting of a permit or approval of plans, specifications and computations shall not be construed to be a permit for, or an approval of, any violation of any of the provisions of this code or of any other ordinance of the jurisdiction. Permits presuming to give authority to violate or conceal the provisions of this code or other ordinances of the jurisdiction shall not be valid.

105.8 Expiration. Every permit issued by the code official under the provisions of this code shall expire by limitation and become null and void if the building, use or work authorized by such permit is not commenced within 180 days from the date of such permit, or if the building, use or work authorized by such permit is suspended or abandoned at any time after the work is commenced for a period of 180 days.

Any permittee holding an unexpired permit may apply for an extension of the time within which work may commence under that permit when the permittee is unable to commence work within the time required by this section for good and satisfactory reasons. The code official may extend the time for action by the permittee for a period not exceeding 180 days on written request by the permittee showing that circumstances beyond the control of the permittee have prevented action from being taken. No permit shall be extended more than once.

105.9 Retention of permits. Permits shall at all times be kept on the premises designated therein and shall at all times be subject to inspection by the code official or other authorized representative.

105.10 Revocation of permits. Permits issued under this code may be suspended or revoked when it is determined by the code official that:

1. It is used by a person other than the person to whom the permit was issued.
2. It is used for a location other than that for which the permit was issued.
3. Any of the conditions or limitations set forth in the permit have been violated.
4. The permittee fails, refuses or neglects to comply with any order or notice duly served on him under the provisions of this code within the time provided therein.
5. There has been any false statement or misrepresentation as to material fact in the application or plans on which the permit or application was made.
6. When the permit is issued in error or in violation of any other ordinance, regulations or provisions of this code.

The code official is allowed to, in writing, suspend or revoke a permit issued under the provisions of this code whenever the permit is issued in error or on the basis of incorrect information supplied, or in violation of any ordinance or regulation or any of the provisions of this code.

SECTION 106
PLANS AND SPECIFICATIONS

106.1 General. Plans, engineering calculations, diagrams and other data shall be submitted in at least two sets with each application for a permit. When such plans are not prepared by an architect or engineer, the code official may require the applicant submitting such plans or other data to demonstrate that state law does not require that the plans be prepared by a li-

censed architect or engineer. The code official may require plans, computations and specifications to be prepared and designed by an architect or engineer licensed by the state to practice as such even if not required by state law.

Exception: Submission of plans, calculations, construction inspection requirements and other data, if it is found that the nature of the work applied for is such that reviewing of plans is not necessary to obtain compliance with this code.

106.2 Information on plans and specifications. Plans and specifications shall be drawn to scale upon substantial paper or cloth and shall be of sufficient clarity to indicate the location, nature and extent of the work proposed, and show in detail that it will conform to the provisions of this code and all relevant laws, ordinances, rules and regulations.

106.3 Site plan. In addition to the requirements for plans in the *International Building Code*, site plans shall include topography, width and percent of grade of access roads, landscape and vegetation details, locations of structures or building envelopes, existing or proposed overhead utilities, occupancy classification of buildings, types of ignition-resistant construction of buildings, structures and their appendages, roof classification of buildings, and site water supply systems.

106.4 Vegetation management plans. When utilized by the permit applicant pursuant to Section 502, vegetation management plans shall be prepared and shall be submitted to the code official for review and approval as part of the plans required for a permit. See Appendix B.

106.5 Fire protection plan. When required by the code official pursuant to Section 405, a fire protection plan shall be prepared and shall be submitted to the code official for review and approved as a part of the plans required for a permit.

106.6 Other data and substantiation. When required by the code official, the plans and specifications shall include classification of fuel loading, fuel model light, medium or heavy, and substantiating data to verify classification of fire-resistive vegetation.

106.7 Vicinity plan. In addition to the requirements for site plans, plans shall include details regarding the vicinity within 300 feet (91 440 mm) of property lines, including other structures, slope, vegetation, fuel breaks, water supply systems and access roads.

106.8 Retention of plans. One set of approved plans, specifications and computations shall be retained by the code official for a period of not less than 90 days from date of completion of the work covered therein; and one set of approved plans and specifications shall be returned to the applicant, and said set shall be kept on the site of the building, use or work at all times during which the work authorized thereby is in progress.

SECTION 107
INSPECTION AND ENFORCEMENT

107.1 Inspection.

107.1.1 General. All construction or work for which a permit is required by this code shall be subject to inspection by the code official and all such construction or work shall remain accessible and exposed for inspection purposes until approved by the code official.

It shall be the duty of the permit applicant to cause the work to remain accessible and exposed for inspection purposes. Neither the code official nor the jurisdiction shall be liable for expense entailed in the removal or replacement of any material required to allow inspection.

Approval as a result of an inspection shall not be construed to be an approval of a violation of the provisions of this code or of other ordinances of the jurisdiction. Inspections presuming to give authority to violate or cancel the provisions of this code or of other ordinances of the jurisdiction shall not be valid.

A survey of the lot may be required by the code official to verify that the mitigation features are provided and the building or structure is located in accordance with the approved plans.

107.1.2 Authority to inspect. The code official shall inspect, as often as necessary, buildings and premises, including such other hazards or appliances designated by the code official for the purpose of ascertaining and causing to be corrected any conditions that could reasonably be expected to cause fire or contribute to its spread, or any violation of the purpose of this code and of any other law or standard affecting fire safety.

107.1.3 Reinspections. To determine compliance with this code, the code official may cause a structure to be reinspected. A fee may be assessed for each inspection or reinspection when such portion of work for which inspection is called is not complete or when corrections called for are not made.

Reinspection fees may be assessed when the approved plans are not readily available to the inspector, for failure to provide access on the date for which inspection is requested or for deviating from plans requiring the approval of the code official.

To obtain a reinspection, the applicant shall pay the reinspection fee as set forth in the fee schedule adopted by the jurisdiction. When reinspection fees have been assessed, no additional inspection of the work will be performed until the required fees have been paid.

107.2 Enforcement.

107.2.1 Authorization to issue corrective orders and notices. When the code official finds any building or premises that are in violation of this code, the code official is authorized to issue corrective orders and notices.

107.2.2 Service of orders and notices. Orders and notices authorized or required by this code shall be given or served on the owner, operator, occupant or other person responsible for the condition or violation either by verbal notification, personal service, or delivering the same to, and leaving it with, a person of suitable age and discretion on the premises; or, if no such person is found on the premises, by affixing a copy thereof in a conspicuous place on the door to the entrance of said premises and by mailing a copy thereof to such person by registered or certified mail to the person's last known address.

Orders or notices that are given verbally shall be confirmed by service in writing as herein provided.

107.3 Right of entry. Whenever necessary to make an inspection to enforce any of the provisions of this code, or whenever the code official has reasonable cause to believe that there exists in any building or on any premises any condition that makes such building or premises unsafe, the code official is authorized to enter such building or premises at all reasonable times to inspect the same or to perform any duty authorized by this code, provided that if such building or premises is occupied, the code official shall first present proper credentials and request entry; and if such building or premises is unoccupied, the code official shall first make a reasonable effort to locate the owner or other persons having charge or control of the building or premises and request entry.

If such entry is refused, the code official shall have recourse to every remedy provided by law to secure entry. Owners, occupants or any other persons having charge, care or control of any building or premises, shall, after proper request is made as herein provided, promptly permit entry therein by the code official for the purpose of inspection and examination pursuant to this code.

107.4 Compliance with orders and notices.

107.4.1 General compliance. Orders and notices issued or served as provided by this code shall be complied with by the owner, operator, occupant or other person responsible for the condition or violation to which the corrective order or notice pertains.

If the building or premises is not occupied, such corrective orders or notices shall be complied with by the owner.

107.4.2 Compliance with tags. A building or premises shall not be used when in violation of this code as noted on a tag affixed in accordance with Section 107.4.1.

107.4.3 Removal and destruction of signs and tags. A sign or tag posted or affixed by the code official shall not be mutilated, destroyed or removed without authorization by the code official.

107.4.4 Citations. Persons operating or maintaining an occupancy, premises or vehicle subject to this code who allow a hazard to exist or fail to take immediate action to abate a hazard on such occupancy, premises or vehicle when ordered or notified to do so by the code official shall be guilty of a misdemeanor.

107.4.5 Unsafe conditions. Buildings, structures or premises that constitute a fire hazard or are otherwise dangerous to human life, or which in relation to existing use constitute a hazard to safety or health or public welfare, by reason of inadequate maintenance, dilapidation, obsolescence, fire hazard, disaster damage or abandonment as specified in this code or any other ordinance, are unsafe conditions. Unsafe buildings or structures shall not be used. Unsafe buildings are hereby declared to be public nuisances and shall be abated by repair, rehabilitation, demolition or removal, pursuant to applicable state and local laws and codes.

SECTION 108
CERTIFICATE OF COMPLETION

No building, structure or premises shall be used or occupied, and no change in the existing occupancy classification of a building, structure, premise or portion thereof shall be made until the code official has issued a certificate of completion therefor as provided herein. The certificate of occupancy shall not be issued until the certificate of completion indicating that the project is in compliance with this code has been issued by the code official.

Issuance of a certificate of occupancy shall not be construed as an approval of a violation of the provisions of this code or of other pertinent laws and ordinances of the jurisdiction. Certificates presuming to give authority to violate or cancel the provisions of this code or other laws or ordinances of the jurisdiction shall not be valid.

CHAPTER 2

DEFINITIONS

SECTION 201
GENERAL

201.1 Scope. Unless otherwise expressly stated, the following words and terms shall, for the purposes of this code, have the meanings shown in this chapter.

201.2 Interchangeability. Words stated in the present tense include the future; words stated in the masculine gender include the feminine and neuter, and the singular number includes the plural and the plural the singular.

201.3 Terms defined in other codes. Where terms are not defined in this code and are defined in other *International Codes*, such terms shall have the meanings ascribed to them as in those codes.

201.4 Terms not defined. Where terms are not defined through the methods authorized by this section, such terms shall have their ordinarily accepted meanings such as the context implies.

SECTION 202
DEFINITIONS

ACCESSORY STRUCTURE. A building or structure used to shelter or support any material, equipment, chattel or occupancy other than a habitable building.

APPROVED. Approval by the code official as the result of review, investigation or tests conducted by the code official or by reason of accepted principles or tests by national authorities, or technical or scientific organizations.

BRUSH, SHORT. Low-growing species that reach heights of 1 to 3 feet. Sagebrush, snowberry and rabbitbrush are some varieties.

BRUSH, TALL. Arbor-like varieties of brush species and/or short varieties of broad-leaf trees that grow in compact groups or clumps. These groups or clumps reach heights of 4 to 20 feet. In Utah, this includes primary varieties of oak, maples, chokecherry, serviceberry and mahogany, but may also include other species.

BUILDING. Any structure used or intended for supporting or sheltering any use or occupancy.

BUILDING OFFICIAL. The officer or other designated authority charged with the administration and enforcement of the *International Building Code,* or the building official's duly authorized representative.

CERTIFICATE OF COMPLETION. Written documentation that the project or work for which a permit was issued has been completed in conformance with requirements of this code.

CODE OFFICIAL. The official designated by the jurisdiction to interpret and enforce this code, or the code official's authorized representative.

DEFENSIBLE SPACE. An area either natural or man-made, where material capable of allowing a fire to spread unchecked has been treated, cleared or modified to slow the rate and intensity of an advancing wildfire and to create an area for fire suppression operations to occur.

DRIVEWAY. A vehicular ingress and egress route that serves no more than two buildings or structures, not including accessory structures, or more than five dwelling units.

FIRE AREA. The floor area, in square feet (square meters), used to determine the adequate water supply.

FIRE CHIEF. The chief officer or the chief officer's authorized representative of the fire department serving the jurisdiction.

FIRE PROTECTION PLAN. A document prepared for a specific project or development proposed for the wildland-urban interface area. It describes ways to minimize and mitigate the fire problems created by the project or development, with the purpose of reducing impact on the community's fire protection delivery system.

FIRE WEATHER. Weather conditions favorable to the ignition and rapid spread of fire. In wildfires, this generally includes high temperatures combined with strong winds and low humidity.

FIRE-RESISTANCE-RATED CONSTRUCTION. The use of materials and systems in the design and construction of a building or structure to safeguard against the spread of fire within a building or structure and the spread of fire to or from buildings or structures to the wildland-urban interface area.

FLAME SPREAD RATING. As used herein refers to rating obtained according to tests conducted as specified by a nationally recognized standard.

FUEL BREAK. An area, strategically located for fighting anticipated fires, where the native vegetation has been permanently modified or replaced so that fires burning into it can be more easily controlled. Fuel breaks divide fire-prone areas into smaller areas for easier fire control and to provide access for fire fighting.

FUEL, HEAVY. Vegetation consisting of round wood 3 inches (76 mm) or larger in diameter. The amount of fuel (vegetation) would be 6 tons per acre or greater.

FUEL, LIGHT. Vegetation consisting of herbaceous and round wood less than $^1/_4$ inch (6.4 mm) in diameter. The amount of fuel (vegetation) would be $^1/_2$ ton to 2 tons per acre.

FUEL, MEDIUM. Vegetation consisting of round wood $^1/_4$ to 3 inches (6.4mm to 76 mm) in diameter. The amount of fuel (vegetation) would be 2 to 6 tons per acre.

FUEL MODIFICATION. A method of modifying fuel load by reducing the amount of nonfire-resistive vegetation or altering the type of vegetation to reduce the fuel load.

FUEL MOSAIC. A fuel modification system that provides for the creation of islands and irregular boundaries to reduce the visual and ecological impact of fuel modification.

FUEL-LOADING. The oven-dry weight of fuels in a given area, usually expressed in pounds per acre (lb/a) (kg/ha). Fuel loading may be referenced to fuel size or timelag categories, and may include surface fuels or total fuels.

GREENBELT. A fuel break designated for a use other than fire protection.

HAZARDOUS MATERIALS. As defined in the *International Fire Code*.

HEAVY TIMBER CONSTRUCTION. As described in the *International Building Code*.

INSURANCE SERVICES OFFICE (ISO). An agency that recommends fire insurance rates based on a grading schedule that incorporates evaluation of fire fighting resources and capabilities.

LEGISLATIVE BODY. The governing body of the political jurisdiction administering this code.

LOG WALL CONSTRUCTION. A type of construction in which exterior walls are constructed of solid wood members and where the smallest horizontal dimension of each solid wood member is at least 6 inches (152 mm).

MULTILAYERED GLAZED PANELS. Window or door assemblies that consist of two or more independently glazed panels installed parallel to each other, having a sealed air gap in between, within a frame designed to fill completely the window or door opening in which the assembly is intended to be installed.

NONCOMBUSTIBLE. As applied to building construction material means a material that, in the form in which it is used, is either one of the following:

1. Material of which no part will ignite and burn when subjected to fire. Any material conforming to ASTM E 136 shall be considered noncombustible within the meaning of this section.
2. Material having a structural base of noncombustible material as defined in Item 1 above, with a surfacing material not over $^{1}/_{8}$ inch (3.2 mm) thick, which has a flame-spread rating of 50 or less. Flame-spread rating as used herein refers to rating obtained according to tests conducted as specified in ASTM E 84.

"Noncombustible" does not apply to surface finish materials. Material required to be noncombustible for reduced clearances to flues, heating appliances or other sources of high temperature shall refer to material conforming to Item 1. No material shall be classed as noncombustible that is subject to increase in combustibility or flame-spread rating, beyond the limits herein established, through the effects of age, moisture or other atmospheric condition.

NONCOMBUSTIBLE ROOF COVERING. One of the following:

1. Cement shingles or sheets.
2. Exposed concrete slab roof.
3. Ferrous or copper shingles or sheets.
4. Slate shingles.
5. Clay or concrete roofing tile.
6. Approved roof covering of noncombustible material.

SLOPE. The variation of terrain from the horizontal; the number of feet (meters) rise or fall per 100 feet (30 480 mm) measured horizontally, expressed as a percentage.

STRUCTURE. That which is built or constructed, an edifice or building of any kind, or any piece of work artificially built up or composed of parts joined together in some manner.

TREE CROWN. The primary and secondary branches growing out from the main stem, together with twigs and foliage.

UNENCLOSED ACCESSORY STRUCTURE. An accessory structure without a complete exterior wall system enclosing the area under roof or floor above.

WILDFIRE. An uncontrolled fire spreading through vegetative fuels, exposing and possibly consuming structures.

WILDLAND. An area in which development is essentially nonexistent, except for roads, railroads, power lines and similar facilities.

WILDLAND URBAN INTERFACE. The line, area or zone where structures or other human development (including critical infrastructure that if destroyed would result in hardship to communities) meet or intermingle with undeveloped wildland or vegetative fuel.

CHAPTER 3

WILDLAND-URBAN INTERFACE AREAS

SECTION 301
WILDLAND-URBAN INTERFACE AREA DESIGNATIONS

301.1 Declaration. The legislative body shall declare the wildland-urban interface areas within the jurisdiction. The urban-wildland interface areas shall be based on the maps created in accordance with Section 301.

301.2 Mapping. In cooperation, the code official and the Division of Forestry, Fire and State Lands (FFSL) wildfire representative (per participating agreement between county and FFSL) will create or review Wildland-Urban Interface Area maps, to be recorded and filed with the clerk of the jurisdiction. These areas shall become effective immediately thereafter.

301.3 Review of wildland-urban interface areas. The code official and the FFSL wildfire representative shall reevaluate and recommend modification to the wildland-urban interface areas in accordance with Section 301.1 on a three-year basis or more frequently as deemed necessary by the legislative body.

CHAPTER 4

WILDLAND-URBAN INTERFACE AREA REQUIREMENTS

SECTION 401
GENERAL

401.1 Scope. Wildland-urban interface areas shall be provided with emergency vehicle access and water supply in accordance with this chapter.

401.2 Objective. The objective of this chapter is to establish the minimum requirements for emergency vehicle access and water supply for buildings and structures located in the wildland-urban interface areas.

401.3 General safety precautions. General safety precautions shall be in accordance with this chapter. See also Appendix A.

SECTION 402
APPLICABILITY

402.1 Subdivisions.

402.1.1 Access. New subdivisions, as determined by this jurisdiction, shall be provided with fire apparatus access roads in accordance with the *International Fire Code* and access requirements in accordance with Section 403.

402.1.2 Water supply. New subdivisions as determined by this jurisdiction shall be provided with water supply in accordance with Section 404.

402.2 Individual structures.

402.2.1 Access. Individual structures hereafter constructed or relocated into or within wildland-urban interface areas shall be provided with fire apparatus access in accordance with the *International Fire Code* and driveways in accordance with Section 403.2. Marking of fire protection equipment shall be provided in accordance with Section 403.5 and address markers shall be provided in accordance with Section 403.6.

402.2.2 Water supply. Individual structures hereafter constructed or relocated into or within wildland-urban interface areas shall be provided with a conforming water supply in accordance with Section 404.

Exceptions:

1. Structures constructed to meet the requirements for the class of ignition-resistant construction specified in Table 503.1 for a nonconforming water supply.
2. Buildings containing only private garages, carports, sheds and agricultural buildings with a floor area of not more than 600 square feet (56 m^2).

SECTION 403
ACCESS

403.1 Restricted access. Where emergency vehicle access is restricted because of secured access roads or driveways or where immediate access is necessary for life-saving or fire-fighting purposes, the code official is authorized to require a key box to be installed in an accessible location. The key box shall be of a type approved by the code official and shall contain keys to gain necessary access as required by the code official.

403.2 Driveways. Driveways shall be provided when any portion of an exterior wall of the first story of a building is located more than 150 feet (45 720 mm) from a fire apparatus access road. Driveways shall provide a minimum unobstructed width of 12 feet (3658 mm) and a minimum unobstructed height of 13 feet 6 inches (4115 mm). Driveways in excess of 150 feet (45 720 mm) in length shall be provided with turnarounds. Driveways in excess of 200 feet (60 960 mm) in length and less than 20 feet (6096 mm) in width shall be provided with turnouts in addition to turnarounds.

A driveway shall not serve in excess of five dwelling units.

Driveway turnarounds shall have inside turning radii of not less than 30 feet (9144 mm) and outside turning radii of not less than 45 feet (13 716 mm). Driveways that connect with a road or roads at more than one point may be considered as having a turnaround if all changes of direction meet the radii requirements for driveway turnarounds.

Driveway turnouts shall be an all-weather road surface at least 10 feet (3048 mm) wide and 30 feet (9144 mm) long. Driveway turnouts shall be located as required by the code official.

Vehicle load limits shall be posted at both entrances to bridges on driveways and private roads. Design loads for bridges shall be established by the code official.

403.3 Fire apparatus access road. When required, fire apparatus access roads shall be all-weather roads with a minimum width of 20 feet (6096 mm) and a clear height of 13 feet 6 inches (4115 mm); shall be designed to accommodate the loads and turning radii for fire apparatus; and have a gradient negotiable by the specific fire apparatus normally used at that location within the jurisdiction. Dead-end roads in excess of 150 feet (45 720 mm) in length shall be provided with turnarounds as approved by the code official. An all-weather road surface shall be any surface material acceptable to the code official that would normally allow the passage of emergency service vehicles to protect structures and wildlands within the jurisdiction.

403.4 Marking of roads. Approved signs or other approved notices shall be provided and maintained for access roads and driveways to identify such roads and prohibit the obstruction thereof or both.

All road identification signs and supports shall be of noncombustible materials. Signs shall have minimum 4-inch-high (102 mm) reflective letters with $^1/_2$ inch (12.7 mm) stroke on a contrasting 6-inch-high (152 mm) sign. Road identification signage shall be mounted at a height of 7 feet (2134 mm) from the road surface to the bottom of the sign.

403.5 Marking of fire protection equipment. Fire protection equipment and fire hydrants shall be clearly identified in a manner approved by the code official to prevent obstruction.

403.6 Address markers. All buildings shall have a permanently posted address, which shall be placed at each driveway entrance and be visible from both directions of travel along the road. In all cases, the address shall be posted at the beginning of construction and shall be maintained thereafter, and the address shall be visible and legible from the road on which the address is located.

Address signs along one-way roads shall be visible from both the intended direction of travel and the opposite direction.

Where multiple addresses are required at a single driveway, they shall be mounted on a single post, and additional signs shall be posted at locations where driveways divide.

Where a roadway provides access solely to a single commercial or industrial business, the address sign shall be placed at the nearest road intersection providing access to that site.

403.7 Grade. The gradient for fire apparatus access roads and driveways shall not exceed the maximum approved by the code official. It will be up to the code official to ascertain the standard based on local fire equipment grade not to exceed 12 percent.

SECTION 404
WATER SUPPLY

404.1 General. When provided in order to qualify as a conforming water supply for the purpose of Table 503.1, an approved water source shall have an adequate water supply for the use of the fire protection service to protect buildings and structures from exterior fire sources or to suppress structure fires within the wildland-urban interface area of the jurisdiction in accordance with this section.

404.2 Water sources. The point at which a water source is available for use shall be located not more than 1,000 feet (305 m) from the building and be approved by the code official. The distance shall be measured along an unobstructed line of travel.

Water sources shall comply with the following:

1. Man-made water sources shall have a minimum usable water volume as determined by the adequate water supply needs in accordance with Section 404.5. This water source shall be equipped with an approved hydrant. The water level of the water source shall be maintained by rainfall, water pumped from a well, water hauled by a tanker, or by seasonal high water of a stream or river. The design, construction, location, water level maintenance, access, and access maintenance of man-made water sources shall be approved by the code official.
2. Natural water sources shall have a minimum annual water level or flow sufficient to meet the adequate water supply needs in accordance with Section 404.5. This water level or flow shall not be rendered unusable because of freezing. This water source shall have an approved draft site with an approved hydrant. Adequate water flow and rights for access to the water source shall be ensured in a form acceptable to the code official.

404.3 Draft sites. Approved draft sites shall be provided at all natural water sources intended for use as fire protection for compliance with this code. The design, construction, location, access and access maintenance of draft sites shall be approved by the code official.

The pumper access point shall be either an emergency vehicle access area alongside a conforming access road or an approved driveway no longer than 150 feet (45 720 mm). Pumper access points and access driveways shall be designed and constructed in accordance with all codes and ordinances enforced by this jurisdiction. Pumper access points shall not require the pumper apparatus to obstruct a road or driveway.

404.4 Hydrants. All hydrants shall be designed and constructed in accordance with nationally recognized standards. The location and access shall be approved by the code official.

404.5 Adequate water supply. Adequate water supply shall be determined for purposes of initial attack and flame front control by the local jurisdiction. NFPA 1142 may be used as a reference.

404.6 Fire department. The water system required by this code can only be considered conforming for purposes of determining the level of ignition-resistant construction (see Table 503.1).

404.7 Obstructions. Access to all water sources required by this code shall be unobstructed at all times. The code official shall not be deterred or hindered from gaining immediate access to water source equipment, fire protection equipment or hydrants.

404.8 Identification. Water sources, draft sites, hydrants and fire protection equipment shall be clearly identified in a manner approved by the code official to identify location and to prevent obstruction by parking and other obstructions.

404.9 Testing and maintenance. Water sources, draft sites, hydrants and other fire protection equipment required by this code shall be subject to periodic tests as required by the code official. Code official shall establish a periodic testing schedule. Costs are to be covered by the water provider. All such equipment installed under the provisions of this code shall be maintained in an operative condition at all times and shall be repaired or replaced where defective. Additions, repairs, alterations and servicing of such fire protection equipment and resources shall be in accordance with approved standards. Mains and appurtenances shall be installed in accordance with NFPA 24. Water tanks for private fire protection shall be installed in accordance with NFPA 22. The costs are to be covered by the water provider.

404.10 Reliability.

404.10.1 Objective. The objective of this section is to increase the reliability of water supplies by reducing the exposure of vegetative fuels to electrically powered systems.

404.10.2 Clearance of fuel. Defensible space shall be provided around water tank structures, water supply pumps and pump houses in accordance with Section 603.

404.10.3 Standby power. Stationary water supply facilities within the wildland-urban interface area dependent on electrical power supplied by power grid to meet adequate water supply demands shall provide functional standby power systems in accordance with the ICC *Electrical Code* to ensure that an uninterrupted water supply is maintained. The standby power source shall be capable of providing power for a minimum of two hours.

Exceptions: When approved by the code official, a standby power supply is not required where the primary power service to the stationary water supply facility is underground or there is an on-site generator.

SECTION 405
FIRE PROTECTION PLAN

405.1 Purpose. The plan is to provide a basis to determine overall compliance with this code, for determination of Ignition Resistant Construction (IRC) (see Table 503.1) and for determining the need for alternative materials and methods.

405.2 General. When required by the code official, a fire protection plan shall be prepared and approved prior to the first building permit issuance or subdivision approval.

405.3 Content. The plan shall be based upon a site-specific wildfire risk assessment that includes considerations of location, topography, aspect, flammable vegetation, climatic conditions and fire history. The plan shall address water supply, access, building ignition and fire-resistance factors, fire protection systems and equipment, defensible space and vegetation management.

405.4 Cost. The cost of fire protection plan preparation and review shall be the responsibility of the applicant.

405.5 Plan retention. The fire protection plan shall be retained by the code official.

CHAPTER 5

SPECIAL BUILDING CONSTRUCTION REGULATIONS

SECTION 501
GENERAL

501.1 Scope. Buildings and structures shall be constructed in accordance with the *International Building Code* and this code.

Exceptions:

1. Accessory structures not exceeding 120 square feet (11 m^2) in floor area when located at least 50 feet (15 240 mm) from buildings containing habitable spaces.
2. Agricultural buildings at least 50 feet (15 240 mm) from buildings containing habitable spaces.

501.2 Objective. The objective of this chapter is to establish minimum standards to locate, design and construct buildings and structures or portions thereof for the protection of life and property, to resist damage from wildfires, and to mitigate building and structure fires from spreading to wildland fuels. The minimum standards set forth in this chapter vary with the critical fire weather, slope and fuel type to provide increased protection, above the requirements set forth in the *International Building Code*, from the various levels of hazards.

SECTION 502
FIRE HAZARD SEVERITY

The fire hazard severity of building sites for all buildings hereafter constructed, modified or relocated into wildland-urban interface areas shall be established in accordance with Appendix C.

The fire hazard severity is allowed to be reduced by implementing a vegetation management plan in accordance with Appendix B.

SECTION 503
IGNITION-RESISTANT CONSTRUCTION

503.1 General. Buildings and structures hereafter constructed, modified or relocated into or within wildland-urban interface areas shall meet the construction requirements in accordance with Table 503.1. Class 1, Class 2 or Class 3 ignition-resistant construction shall be in accordance with Sections 504, 505 and 506, respectively.

SECTION 504
CLASS 1 IGNITION-RESISTANT CONSTRUCTION

504.1 General. Class 1 ignition-resistant construction shall be in accordance with Section 504.

504.2 Roof covering. Roofs shall have a Class A roof covering or a Class A roof assembly. For roof coverings where the profile allows a space between the roof covering and roof decking, the space at the eave ends shall be firestopped to preclude entry of flames or embers.

TABLE 503.1
IGNITION-RESISTANT CONSTRUCTION[a]

DEFENSIBLE SPACE[c]	FIRE HAZARD SEVERITY					
	Moderate Hazard		High Hazard		Extreme Hazard	
	Water Supply[b]		Water Supply[b]		Water Supply[b]	
	Conforming[d]	Nonconforming[e]	Conforming[d]	Nonconforming[e]	Conforming[d]	Nonconforming[e]
Nonconforming	IR 2	IR 1	IR 1	IR 1 N.C.	IR 1 N.C.	Not Permitted
Conforming	IR 3	IR 2	IR 2	IR 1	IR 1	IR 1 N.C.
1.5 x Conforming	Not Required	IR 3	IR 3	IR 2	IR 2	IR 1

a. Access shall be in accordance with Section 402.

b. Subdivisions shall have a conforming water supply in accordance with Section 402.1.

IR 1 = Ignition-resistant construction in accordance with Section 504.

IR 2 = Ignition-resistant construction in accordance with Section 505.

IR 3 = Ignition-resistant construction in accordance with Section 506.

N.C. = Exterior walls shall have a fire-resistance rating of not less than 1-hour and the exterior surfaces of such walls shall be noncombustible. Usage of log wall construction is allowed.

c. Conformance based on Section 603.

d. Conformance based on Section 404.

e. A nonconforming water supply is any water system or source that does not comply with Section 404, including situations where there is no water supply for structure protection or fire suppression.

504.3 Protection of eaves. Eaves and soffits shall be protected on the exposed underside by materials approved for a minimum of 1-hour fire-resistance-rated construction. Fascias are required and must be protected on the backside by materials approved for a minimum of 1-hour fire-resistance-rated construction or 2-inch (51 mm) nominal dimension lumber.

504.4 Gutters and downspouts. Gutters and downspouts shall be constructed of noncombustible material.

504.5 Exterior walls. Exterior walls of buildings or structures shall be constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction on the exterior side or constructed with approved noncombustible materials.

Exception: Heavy timber or log wall construction.

Such material shall extend from the top of the foundation to the underside of the roof sheathing.

504.6 Unenclosed underfloor protection. Buildings or structures shall have all underfloor areas enclosed to the ground with exterior walls in accordance with Section 504.5.

Exception: Complete enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy timber construction.

504.7 Appendages and projections. Unenclosed accessory structures attached to buildings with habitable spaces and projections, such as decks, shall be a minimum of 1-hour fire-resistance-rated construction, heavy timber construction or constructed of approved noncombustible materials.

When the attached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 504.5.

504.8 Exterior glazing. Exterior windows, window walls and glazed doors, windows within exterior doors, and skylights shall be tempered glass, multilayered glazed panels, glass block or have a fire protection rating of not less than 20 minutes.

504.9 Exterior doors. Exterior doors shall be approved noncombustible construction, solid core wood not less than $1^3/_4$ inches thick (45 mm), or have a fire protection rating of not less than 20 minutes. Windows within doors and glazed doors shall be in accordance with Section 504.8.

Exception: Vehicle access doors.

504.10 Vents. Attic ventilation openings, foundation or underfloor vents, or other ventilation openings in vertical exterior walls and vents through roofs shall not exceed 144 square inches (0.0929 m^2) each. Such vents shall be covered with noncombustible corrosion-resistant mesh with openings not to exceed $^1/_4$ inch (6.4 mm).

Attic ventilation openings shall not be located in soffits, in eave overhangs, between rafters at eaves, or in other overhang areas. Gable end and dormer vents shall be located at least 10 feet (3048 mm) from property lines. Underfloor ventilation openings shall be located as close to grade as practical.

504.11 Detached accessory structures. Detached accessory structures located less than 50 feet (15 240 mm) from a building containing habitable space shall have exterior walls constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction, heavy timber, log wall construction or constructed with approved noncombustible materials on the exterior side.

When the detached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 504.5 or underfloor protection in accordance with Section 504.6.

Exception: The enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy-timber construction.

See Section 504.2 for roof requirements.

SECTION 505
CLASS 2 IGNITION-RESISTANT CONSTRUCTION

505.1 General. Class 2 ignition-resistant construction shall be in accordance with Section 505.

505.2 Roof covering. Roofs shall have at least a Class A roof covering, Class B roof assembly or an approved noncombustible roof covering. For roof coverings where the profile allows a space between the roof covering and roof decking, the space at the eave ends shall be firestopped to preclude entry of flames or embers.

505.3 Protection of eaves. Combustible eaves, fascias and soffits shall be enclosed with solid materials with a minimum thickness of $^3/_4$ inch (19 mm). No exposed rafter tails shall be permitted unless constructed of heavy timber materials.

505.4 Gutters and downspouts. Gutters and downspouts shall be constructed of noncombustible material.

505.5 Exterior walls. Exterior walls of buildings or structures shall be constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction on the exterior side or constructed with approved noncombustible materials.

Exception: Heavy timber or log wall construction.

Such material shall extend from the top of the foundation to the underside of the roof sheathing.

505.6 Unenclosed underfloor protection. Buildings or structures shall have all underfloor areas enclosed to the ground, with exterior walls in accordance with Section 505.5.

Exception: Complete enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy timber construction.

505.7 Appendages and projections. Unenclosed accessory structures attached to buildings with habitable spaces and projections, such as decks, shall be a minimum of 1-hour fire-re-

sistance-rated construction, heavy timber construction or constructed with approved noncombustible materials.

When the attached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 505.5.

505.8 Exterior glazing. Exterior windows, window walls and glazed doors, windows within exterior doors, and skylights shall be tempered glass, multilayered glazed panels, glass block or have a fire-protection rating of not less than 20 minutes.

505.9 Exterior doors. Exterior doors shall be approved noncombustible construction, solid core wood not less than $1^3/_4$-inches thick (45 mm), or have a fire protection rating of not less than 20 minutes. Windows within doors and glazed doors shall be in accordance with Section 505.8.

Exception: Vehicle access doors.

505.10 Vents. Attic ventilation openings, foundation or underfloor vents or other ventilation openings in vertical exterior walls and vents through roofs shall not exceed 144 square inches (0.0929 m^2) each. Such vents shall be covered with noncombustible corrosion-resistant mesh with openings not to exceed $^1/_4$ inch (6.4 mm).

Attic ventilation openings shall not be located in soffits, in eave overhangs, between rafters at eaves, or in other overhang areas. Gable end and dormer vents shall be located at least 10 feet (3048 mm) from property lines. Underfloor ventilation openings shall be located as close to grade as practical.

505.11 Detached accessory structures. Detached accessory structures located less than 50 feet (15 240 mm) from a building containing habitable space shall have exterior walls constructed with materials approved for a minimum of 1-hour fire-resistance-rated construction, heavy timber, log wall construction, or constructed with approved noncombustible material on the exterior side.

When the detached structure is located and constructed so that the structure or any portion thereof projects over a descending slope surface greater than 10 percent, the area below the structure shall have all underfloor areas enclosed to within 6 inches (152 mm) of the ground, with exterior wall construction in accordance with Section 505.5 or underfloor protection in accordance with Section 505.6.

Exception: The enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy-timber construction.

See Section 505.2 for roof requirements.

SECTION 506
CLASS 3 IGNITION-RESISTANT CONSTRUCTION

506.1 General. Class 3 ignition-resistant construction shall be in accordance with Section 506.

506.2 Roof covering. Roofs shall have at least a Class A roof covering, Class C roof assembly or an approved noncombustible roof covering. For roof coverings where the profile allows a space between the roof covering and roof decking, the space at the eave ends shall be firestopped to preclude entry of flames or embers.

506.3 Unenclosed underfloor protection. Buildings or structures shall have all underfloor areas enclosed to the ground with exterior walls.

Exception: Complete enclosure may be omitted where the underside of all exposed floors and all exposed structural columns, beams and supporting walls are protected as required for exterior 1-hour fire-resistance-rated construction or heavy timber construction.

506.4 Vents. Attic ventilation openings, soffit vents, foundation or underfloor vents or other ventilation openings in vertical exterior walls and vents through roofs shall not exceed 144 square inches (0.0929 m^2) each. Such vents shall be covered with noncombustible corrosion-resistant mesh with openings not to exceed $^1/_4$ inch (6.4 mm).

SECTION 507
REPLACEMENT OR REPAIR OF ROOF COVERINGS

The roof covering on buildings or structures in existence prior to the adoption of this code that are replaced or have 25 percent or more replaced in a 12-month period shall be replaced with a roof covering required for new construction based on the type of ignition-resistant construction specified in accordance with Section 503.

CHAPTER 6

FIRE PROTECTION REQUIREMENTS

SECTION 601
GENERAL

601.1 Scope. The provisions of this chapter establish general requirements for new and existing buildings, structures and premises located within wildland-urban interface areas.

601.2 Objective. The objective of this chapter is to establish minimum requirements to mitigate the risk to life and property from wildland fire exposures, exposures from adjacent structures and to mitigate structure fires from spreading to wildland fuels.

SECTION 602
AUTOMATIC FIRE SPRINKLER SYSTEMS
DELETED

SECTION 603
DEFENSIBLE SPACE

603.1 Objective. Provisions of this section are intended to modify the fuel load in areas adjacent to structures to create a defensible space.

603.2 Fuel modification. In order to qualify as a conforming defensible space for individual buildings or structures on a property, fuel modification shall be provided within a distance from buildings or structures as specified in Table 603.2. For all other purposes, the fuel modification distance shall not be less than 30 feet (9144 mm) or to the property line, whichever is less. Distances specified in Table 603.2 shall be measured on a horizontal plane from the perimeter or projection of the building or structure as shown in Figure 603.2. Distances specified in Table 603.2 may be modified by the code official because of a site-specific analysis based on local conditions and the fire protection plan.

Persons owning, leasing, controlling, operating or maintaining buildings or structures requiring defensible spaces are responsible for modifying or removing nonfire-resistive vegetation on the property owned, leased or controlled by said person.

Trees are allowed within the defensible space, provided the horizontal distance between crowns of adjacent trees and overhead electrical facilities or unmodified fuel is not less than 10 feet (3048 mm). Deadwood and litter shall be regularly removed from trees.

Where ornamental vegetative fuels or cultivated ground cover, such as green grass, ivy, succulents or similar plants are used as ground cover, they are allowed to be within the designated defensible space, provided they do not form a means of transmitting fire from the native growth to any structure.

TABLE 603.2
REQUIRED DEFENSIBLE SPACE

WILDLAND-URBAN INTERFACE AREA	FUEL MODIFICATION DISTANCE (feet)
Moderate hazard	30
High hazard	50
Extreme hazard	100

For SI: 1 foot = 304.8 mm.

603.3 Community fuel modification zones. Fuel modification zones to protect new communities shall be provided when required by the code official in accordance with Section 603, in order to reduce fuel loads adjacent to communities and structures.

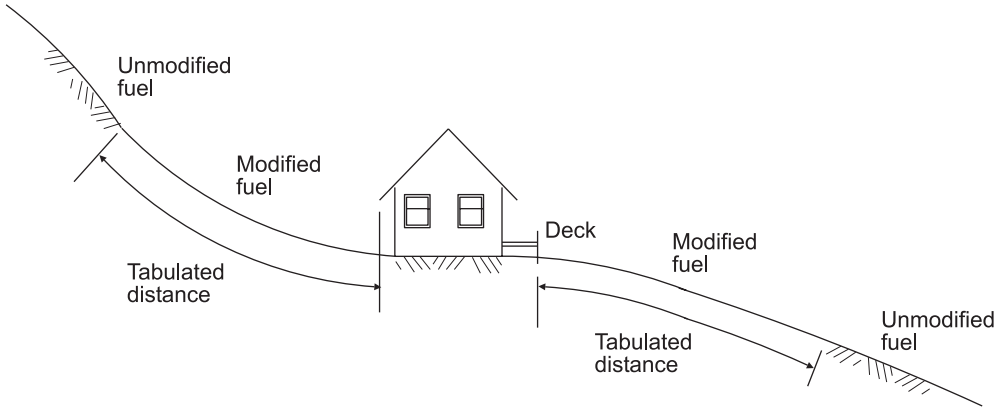


FIGURE 603.2
MEASUREMENTS OF FUEL MODIFICATION DISTANCE

603.3.1 Land ownership. Fuel modification zone land used to protect a community shall be under the control of an association or other common ownership instrument for the life of the community to be protected.

603.3.2 Fuel modification zone plans. Fuel modification zone plans shall be approved prior to fuel modification work and shall be placed on a site grading plan shown in plan view. An elevation plan shall also be provided to indicate the length of the fuel modification zone on the slope. Fuel modification zone plans shall include, but not be limited to the following:

1. Plan showing existing vegetation.
2. Photographs showing natural conditions prior to work being performed.
3. Grading plan showing location of proposed buildings and structures, and set backs from top of slope to all buildings or structures.

SECTION 604
MAINTENANCE OF DEFENSIBLE SPACE

604.1 General. Defensible spaces required by Section 603 shall be maintained annually, or as necessary in accordance with Section 604.

604.2 Modified area. Nonfire-resistive vegetation or growth shall be kept clear of buildings or structures, in accordance with Section 603, in such a manner as to provide a clear area for fire suppression operations.

604.3 Responsibility. Persons owning, leasing, controlling, operating or maintaining buildings or structures are responsible for maintenance of defensible spaces. Maintenance of the defensible space shall include modifying or removing nonfire-resistive vegetation and keeping leaves, needles and other dead vegetative material regularly removed from roofs of buildings and structures.

604.4 Trees. Individual trees and/or small clumps of trees or brush crowns, extending to within 10 feet (3048 mm) of any structure, shall be pruned to maintain a minimum horizontal clearance of 10 feet (3048 mm). Tree crowns within the defensible space shall be pruned to remove limbs located less than 6 feet (1829 mm) above the ground surface adjacent to the trees.

Portions of tree crowns that extend within 10 feet (3048 mm) of the outlet of a chimney shall be pruned to maintain a minimum horizontal clearance of 10 feet (3048 mm).

Deadwood and litter shall be regularly removed from trees.

SECTION 605
SPARK ARRESTERS

Chimneys serving fireplaces, barbecues, incinerators or decorative heating appliances in which solid or liquid fuel is used, shall be provided with a spark arrester. Spark arresters shall be constructed of woven or welded wire screening of 12 USA standard gage wire (0.1046 inch) (2.66 mm) having openings not exceeding $^1/_2$ inch (12.7 mm).

The net free area of the spark arrester shall not be less than four times the net free area of the outlet of the chimney.

SECTION 606
LIQUEFIED PETROLEUM GAS INSTALLATIONS

606.1 General. The storage of LP-gas and the installation and maintenance of pertinent equipment shall be in accordance with the *International Fire Code* or, in the absence thereof, recognized standards.

606.2 Location of containers. LP-gas containers shall be located within the defensible space in accordance with the *Interational Fire Code*.

SECTION 607
STORAGE OF FIREWOOD AND COMBUSTIBLE MATERIALS

Firewood and combustible material shall not be stored in unenclosed spaces beneath buildings or structures, or on decks or under eaves, canopies or other projections or overhangs. When required by the code official, storage of firewood and combustible material stored in the defensible space shall be located a minimum of 30 feet (9144 mm) from structures and separated from the crown of trees by a minimum horizontal distance of 15 feet (4572 mm).

Firewood and combustible materials not for consumption on the premises shall be stored so as to not pose a hazard. See Appendix A.

APPENDIX A

GENERAL REQUIREMENTS (optional)

SECTION A101
GENERAL

A101.1 Scope. The provisions of this appendix establish general requirements applicable to new and existing properties located within urban-wildland interface areas.

A101.2 Objective. The objective of this appendix is to provide necessary fire-protection measures to reduce the threat of wildfire in an urban-wildland interface area and improve the capability of controlling such fires.

SECTION A102
VEGETATION CONTROL

A102.1 General. Vegetation control shall comply with this section.

A102.2 Clearance of brush or vegetative growth from roadways. The code official is authorized to require areas within 10 feet (3048 mm) on each side of portions of fire apparatus access roads and driveways to be cleared of nonfire-resistive vegetation growth.

Exception: Single specimens of trees, ornamental vegetative fuels or cultivated ground cover, such as green grass, ivy, succulents or similar plants used as ground cover, provided they do not form a means of readily transmitting fire.

A102.3 Clearance of brush and vegetative growth from electrical transmission and distribution lines.

A102.3.1 General. Clearance of brush and vegetative growth from electrical transmission and distribution lines shall be in accordance with Section A102.3.

Exception: Section A102.3 does not authorize persons not having legal right of entry to enter on or damage the property of others without consent of the owner.

A102.3.2 Support clearance. Persons owning, controlling, operating or maintaining electrical transmission or distribution lines shall have an approved program in place that identifies poles or towers with equipment and hardware types that have a history of becoming an ignition source, and provides a combustible free space consisting of a clearing of not less than 10 feet (3048 mm) in each direction from the outer circumference of such pole or tower during such periods of time as designated by the code official.

Exception: Lines used exclusively as telephone, telegraph, messenger call, alarm transmission or other lines classed as communication circuits by a public utility.

A102.3.3 Electrical distribution and transmission line clearances.

A102.3.3.1 General. Clearances between vegetation and electrical lines shall be in accordance with Section A102.3.3.

A102.3.3.2 Trimming clearance. At the time of trimming, clearances not less than those established by Table A102.3.3.2 shall be provided. The radial clearances shown below are minimum clearances that shall be established, at time of trimming, between the vegetation and the energized conductors and associated live parts.

TABLE A102.3.3.2
MINIMUM CLEARANCES BETWEEN VEGETATION AND ELECTRICAL LINES AT TIME OF TRIMMING

LINE VOLTAGE	MINIMUM RADIAL CLEARANCE FROM CONDUCTOR (feet)
2,400-72,000	4
72,001-110,000	6
110,001-300,000	10
300,001 or more	15

For SI: 1 foot = 304.8 mm.

Exception: The code official is authorized to establish minimum clearances different than those specified by Table A102.3.3.2 when evidence substantiating such other clearances is submitted to and approved by the code official.

A102.3.3.3 Minimum clearance to be maintained. Clearances not less than those established by Table A102.3.3.3 shall be maintained during such periods of time as designated by the code official. The site-specific clearance achieved, at time of pruning, shall vary based on species growth rates, the utility company-specific trim cycle, the potential line sway due to wind, line sag due to electrical loading and ambient temperature and the tree's location in proximity to the high voltage lines.

Exception: The code official is authorized to establish minimum clearances different than those specified by Table A102.3.3.3 when evidence substantiating such other clearances is submitted to and approved by the code official.

TABLE A102.3.3.3
MINIMUM CLEARANCES BETWEEN VEGETATION AND ELECTRICAL LINES TO BE MAINTAINED

LINE VOLTAGE	MINIMUM CLEARANCE (inches)
750-35,000	6
35,001-60,000	12
60,001-115,000	19
115,001-230,000	30.5
230,001-500,000	115

For SI: 1 inch = 25.4 mm.

A102.3.3.4 Electrical power line emergencies. During emergencies, the utility shall perform the required work to the extent necessary to clear the hazard. An emergency

can include situations such as trees falling into power lines, or trees in violation of Table A102.3.3.3.

A102.4 Correction of condition. The code official is authorized to give notice to the owner of the property on which conditions regulated by Section A102 exist to correct such conditions. If the owner fails to correct such conditions, the legislative body of the jurisdiction is authorized to cause the same to be done and make the expense of such correction a lien on the property where such condition exists.

SECTION A103
ACCESS RESTRICTIONS

A103.1 Restricted entry to public lands. The code official is authorized to determine and publicly announce when urban-wildland interface areas shall be closed to entry and when such areas shall again be opened to entry. Entry on and occupation of urban-wildland interface areas, except public roadways, inhabited areas or established trails and campsites that have not been closed during such time when the urban-wildland interface area is closed to entry, is prohibited.

Exceptions:

1. Residents and owners of private property within urban-wildland interface areas and their invitees and guests going to or being on their lands.
2. Entry, in the course of duty, by peace or police officers, and other duly authorized public officers, members of a fire department and members of the Wildland Firefighting Service.

A103.2 Trespassing on posted private property.

A103.2.1 General. When the code official determines that a specific area within an urban-wildland interface area presents an exceptional and continuing fire danger because of the density of natural growth, difficulty of terrain, proximity to structures or accessibility to the public, such areas shall be restricted or closed until changed conditions warrant termination of such restriction or closure. Such areas shall be posted in accordance with Section A103.2.2.

A103.2.2 Signs. Approved signs prohibiting entry by unauthorized persons and referring to this code shall be placed on every closed area.

A103.2.3 Trespassing. Entering and remaining within areas closed and posted is prohibited.

Exception: Owners and occupiers of private or public property within closed and posted areas; their guests or invitees; authorized persons engaged in the operation and maintenance of necessary utilities such as electrical power, gas, telephone, water and sewer; and local, state and federal public officers and their authorized agents acting in the course of duty.

A103.3 Use of fire roads and defensible space. Motorcycles, motor scooters and motor vehicles shall not be driven or parked on, and trespassing is prohibited on, fire roads or defensible space beyond the point where travel is restricted by a cable, gate or sign, without the permission of the property owners. Vehicles shall not be parked in a manner that obstructs the entrance to a fire road or defensible space.

Exception: Public officers acting within their scope of duty.

Radio and television aerials, guy wires thereto, and other obstructions shall not be installed or maintained on fire roads or defensible spaces, unless located 16 feet (4877 mm) or more above such fire road or defensible space.

A103.4 Use of motorcycles, motor scooters, ultralight aircraft and motor vehicles. Motorcycles, motor scooters, ultralight aircraft and motor vehicles shall not be operated within urban-wildland interface areas, without a permit by the code official, except on clearly established public or private roads. Permission from the property owner shall be presented when requesting a permit.

A103.5 Tampering with locks, barricades, signs and address markers. Locks, barricades, seals, cables, signs and address markers installed within urban-wildland interface areas, by or under the control of the code official, shall not be tampered with, mutilated, destroyed or removed.

Gates, doors, barriers and locks installed by or under the control of the code official shall not be unlocked.

SECTION A104
IGNITION SOURCE CONTROL

A104.1 General. Ignition sources shall be in accordance with Section A104.

A104.2 Objective. Regulations in this section are intended to provide the minimum requirements to prevent the occurrence of wildfires.

A104.3 Clearance from ignition sources. Clearance between ignition sources and grass, brush or other combustible materials shall be maintained a minimum of 30 feet (9144 mm).

A104.4 Smoking. When required by the code official, signs shall be posted stating NO SMOKING. No person shall smoke within 15 feet (4572 mm) of combustible materials or nonfire-resistive vegetation.

Exception: Places of habitation or in the boundaries of established smoking areas or campsites as designated by the code official.

A104.5 Equipment and devices generating heat, sparks or open flames. Equipment and devices generating heat, sparks or open flames capable of igniting nearby combustibles shall not be used in urban-wildland interface areas without a permit from the code official.

Exception: Use of approved equipment in habitated premises or designated campsites that are a minimum of 30 feet (9144 mm) from grass-, grain-, brush- or forest-covered areas.

A104.6 Fireworks. Fireworks shall not be used or possessed in urban-wildland interface areas.

Exception: Fireworks allowed by the code official under permit in accordance with the *International Fire Code* when not prohibited by applicable local or state laws, ordinances and regulations.

The code official is authorized to seize, take, remove or cause to be removed fireworks in violation of this section.

A104.7 Outdoor fires.

A104.7.1 General. No person shall build, ignite or maintain any outdoor fire of any kind for any purpose in or on any urban-wildland interface area, except by the authority of a written permit from the code official.

Exception: Outdoor fires within inhabited premises or designated campsites where such fires are in a permanent barbecue, portable barbecue, outdoor fireplace, incinerator or grill and are a minimum of 30 feet (9144 mm) from any combustible material or nonfire-resistive vegetation.

A104.7.2 Permits. Permits shall incorporate such terms and conditions that will reasonably safeguard public safety and property. Outdoor fires shall not be built, ignited or maintained in or on hazardous fire areas under the following conditions:

1. When high winds are blowing,
2. When a person 17 years old or over is not present at all times to watch and tend such fire, or
3. When a public announcement is made that open burning is prohibited.

A104.7.3 Restrictions. No person shall use a permanent barbecue, portable barbecue, outdoor fireplace or grill for the disposal of rubbish, trash or combustible waste material.

A104.8 Incinerators, outdoor fireplaces, permanent barbecues and grills. Incinerators, outdoor fireplaces, permanent barbecues and grills shall not be built, installed or maintained in urban-wildland interface areas without approval of the code official.

Incinerators, outdoor fireplaces, permanent barbecues and grills shall be maintained in good repair and in a safe condition at all times. Openings in such appliances shall be provided with an approved spark arrestor, screen or door.

Exception: When approved by the code official, unprotected openings in barbecues and grills necessary for proper functioning.

A104.9 Reckless behavior. The code official is authorized to stop any actions of a person or persons if the official determines that the action is reckless and could result in an ignition of fire or spread of fire.

A104.10 Planting vegetation under or adjacent to energized electrical lines. No vegetation shall be planted under or adjacent to energized power lines that, at maturity, shall grow within 10 feet (3048 mm) of the energized conductors.

SECTION A105
CONTROL OF STORAGE

A105.1 General. In addition to the requirements of the *International Fire Code*, storage and use of the materials shall be in accordance with Section A105.

A105.2 Hazardous materials. Hazardous materials in excess of 10 gallons (37.8 L) of liquid, 200 cubic feet (5.66 m^3) of gas, or 10 pounds (4.54 kg) of solids require a permit and shall comply with nationally recognized standards for storage and use.

A105.3 Explosives. Explosives shall not be possessed, kept, stored, sold, offered for sale, given away, used, discharged, transported or disposed of within urban-wildland interface areas, except by permit from the code official.

A105.4 Combustible materials.

A105.4.1 General. Outside storage of combustible materials such as, but not limited to, wood, rubber tires, building materials or paper products shall comply with the other applicable sections of this code and this section.

A105.4.2 Individual piles. Individual piles shall not exceed 5,000 square feet (465 m^2) of contiguous area. Piles shall not exceed 50,000 cubic feet (1416 m^3) in volume or 10 feet (3048 mm) in height.

A105.4.3 Separation. A clear space of at least 40 feet (12 192 mm) shall be provided between piles. The clear space shall not contain combustible material or nonfire-resistive vegetation.

SECTION A106
DUMPING

A106.1 Waste material. Waste material shall not be placed, deposited or dumped in urban-wildland interface areas, or in, on or along trails, roadways or highways or against structures in urban-wildland interface areas.

Exception: Approved public and approved private dumping areas.

A106.2 Ashes and coals. Ashes and coals shall not be placed, deposited or dumped in or on urban-wildland interface areas.

Exceptions:

1. In the hearth of an established fire pit, camp stove or fireplace.
2. In a noncombustible container with a tightfitting lid, which is kept or maintained in a safe location not less than 10 feet (3048 mm) from nonfire-resistive vegetation or structures.
3. Where such ashes or coals are buried and covered with 1 foot (305 mm) of mineral earth not less than 25 feet (7620 mm) from nonfire-resistive vegetation or structures.

SECTION A107
PROTECTION OF PUMPS AND WATER STORAGE FACILITIES

A107.1 General. The reliability of the water supply shall be in accordance with Section A107.

A107.2 Objective. The intent of this section is to increase the reliability of water storage and pumping facilities and to protect such systems against loss from intrusion by fire.

A107.3 Fuel modification area. Water storage and pumping facilities shall be provided with a defensible space of not less than 30 feet (9144 mm) clear of nonfire-resistive vegetation or growth around and adjacent to such facilities.

Persons owning, controlling, operating or maintaining water storage and pumping systems requiring this defensible

space are responsible for clearing and removing nonfire-resistive vegetation and maintaining the defensible space on the property owned, leased or controlled by said person.

A107.4 Trees. Portions of trees that extend to within 30 feet (9144 mm) of combustible portions of water storage and pumping facilities shall be removed.

A107.5 Protection of electrical power supplies. When electrical pumps are used to provide the required water supply, such pumps shall be connected to a standby power source to automatically maintain electrical power in the event of power loss. The standby power source shall be capable of providing power for a minimum of two hours in accordance with the ICC *Electrical Code*.

Exception: A standby power source is not required where the primary power service to pumps are underground as approved by the code official.

SECTION A108
LAND USE LIMITATIONS

A108.1 General. Temporary fairs, carnivals, public exhibitions and similar uses must comply with all other provisions of this code in addition to enhanced ingress and egress requirements.

A108.2 Objective. The increased public use of land or structures in urban-wildland interface areas also increases the potential threat to life safety. The provisions of this section are intended to reduce that threat.

A108.3 Permits. Temporary fairs, carnivals, public exhibitions or similar uses shall not be allowed in a designated urban-wildland interface area, except by permit from the code official.

Permits shall incorporate such terms and conditions that will reasonably safeguard public safety and property.

A108.4 Access roadways. In addition to the requirements in Section 403, access roadways shall be a minimum of 24 feet (7315 mm) wide and posted NO PARKING. Two access roadways shall be provided to serve the permitted use area.

When required by the code official to facilitate emergency operations, approved emergency vehicle operating areas shall be provided.

APPENDIX B

VEGETATION MANAGEMENT PLAN

Vegetation management plans shall be submitted to the code official for review and approval as part of the plans required for a permit. Vegetation management plans shall describe all actions that will be taken to prevent a fire from being carried toward or away from the building. A vegetation management plan shall include at least the following information:

1. A copy of the site plan.
2. Methods and timetables for controlling, changing or modifying areas on the property. Elements of the plan shall include removal of slash, snags, vegetation that may grow into overhead electrical lines, other ground fuels, ladder fuels and dead trees, and the thinning of live trees.
3. A plan for maintaining the proposed fuel-reduction measures.

To be considered a fuel modification for purposes of this code, continuous maintenance of the clearance is required.

UTAH FIRE RESISTIVE SPECIES

Adapted from "Utah Forest Facts: Firewise Plants for Utah Landscapes"
Utah State University Extension, 2002

Grasses

Agropyron cristatum (Crested Wheatgrass)
Agropyron smithii (Western Wheatgrass)
Buchloe dactyloides (Buffalograss)
Dactylis glomerata (Orchardgrass)
Festuca cinerea and other species (Blue Fescue)
Lolium species (Rye Grass)
Poa pratensis (Kentucky Bluegrass)
Poa secunda (Sandberg Bluegrass)

Herbaceous Perennials

Achillea clavennae (Silvery Yarrow)
Achillea filipendulina (Fernleaf Yarrow)
Achillea - other species & hybrids (Yarrow)*
Aquilegia - species & hybrids (Columbine)
Armeria maritime (Sea Pink, Sea Thrift)
Artemisia stelleriana (Beach Wormwood, Dusty Miller)
Artemisia - other species & hybrids (Various names)*
Bergenia – species & hybrids (Bergenia)
Centranthus rubber (Red Valerian, Jupiter's Beard)
Cerastium tomentosum (Snow-in-summer)
Coreopsis auriculata var. *Nana* (Dwarf Mouse Ear Coreopsis)
Coreopsis – other perennial species (Coreopsis)
Delosperma nubigenum (Hardy Ice Plant)
Dianthus plumarius & others (Pinks)
Erigeron hybrids (Fleabane)*
Gaillardia X grandiflora (Blanket Flower)
Geranium cinereum (Hardy Geranium)
Geranium sanguineum (Bloody Cranesbill, Bloodred Geranium)
Geranium species (Geranium)
Hemerocallis species (Daylily)
Heuchera sanguinea (Coral Bells, Alum Root)
Iberis sempervirens (Evergreen Candytuft)
Iris species & hybrids (Iris)
Kniphofia species & hybrids (Red-hot Poker)
Lavandula species (Lavender)
Leucanthemum X superbum (Shasta Daisy)
Limonium latifolium (Sea-lavender, Statice)
Linum species (Flax)
Liriope spicata (Lily-turf)
Lupinus species & hybrids (Lupine)*
Medicago sativus (Alfalfa)
Oenothera species (Primrose)
Papaver species (Poppy)
Penstemon species & hybrids (Penstemon)
Perovskia atriplicifolia (Russian Sage, Azure Sage)
Potentilla nepalensis (Nepal Cinquefoil)
Potentilla tridentata (Wineleaf Cinquefoil)
Potentilla verna (tabernaemontani) (Spring Cinquefoil; Creeping Potentilla)
Potentilla – other non-shrubby species & hybrids (Cinquefoil, Potentilla)*
Salvia species & hybrids (Salvia, Sage)*
Sedum species (Stonecrop, Sedum)
Sempervivum tectorum (Hen and Chicks)
Stachys byzantina (Lamb's Ear)
Yucca filamentosa (Yucca)

continued

Shrubs and Woody Vines

Atriplex species (Saltbush)
Ceanothus americanus (New Jersey Tea)
Ceanothus ovatus & others (Ceanothus)
Cistus species (Rock-rose)
Cotoneaster dammeri (Bearberry Cotoneaster)
Cotoneaster horizontalis (Rockspray or Rock Cotoneaster)
Cotoneaster – other compact species (Cotoneaster)
Hedera helix (English Ivy)
Lonicera species & hybrids (Honeysuckle)
Mahonia repens (Creeping Oregon Grape)
Parthenocissus quinquefolia (Virginia Creeper)
Prunus besseyi (Sand Cherry)
Purshia tridentata (Bitterbrush, Antelope Bitterbrush)
Pyracantha species (Firethorn, Pyracantha)
Rhamnus species (Buckthorn)
Rhus trilobata (Skunkbush Sumac)
Rhus – other species (Sumac)
Ribes species (Currant, Gooseberry)
Rosa rugosa & other hedge roses (Rugosa Rose)
Shepherdia canadensis (Russet Buffaloberry)
Syringa vulgare (Lilac)
Vinca major (Large Periwinkle)
Vinca minor (Dwarf Periwinkle, Common Periwinkle)

Trees

Acer species (Maple)
Betula species (Birch)
Cercis canadensis (Eastern Redbud)
Populus tremuloides (Quaking Aspen)
Populus – other species (Poplar, Cottonwood)
Salix species (Willow)

**** Plants or groups of plants marked with an asterisk (*) can become weedy in certain circumstances, and may even be noxious weeds with legal restrictions against their planting and cultivation. Check with your local Extension office or State Department of Agriculture for information on noxious weeds in your area.***

Note: Some of the listed plants may not be considered "water-wise" or drought-tolerant for arid climates.

APPENDIX C

FIRE HAZARD SEVERITY FORM

This appendix is to be used to determine the fire hazard severity.

A. Subdivision Design	Points
1. Ingress/Egress	
Two or more primary roads	1___
One road	10___
One-lane road in, one-lane road out	15___
2. Width of Primary Road	
20 feet or more	1___
Less than 20 feet	5___
3. Accessibility	
Road grade 5% or less	1___
Road grade 5-10%	5___
Road grade greater than 10%	10___
4. Secondary Road Terminus	
Loop roads, cul-de-sacs with an outside turning radius of 45 feet or greater	1___
Cul-de-sac turnaround	5___
Dead-end roads 200 feet or less in length	8___
Dead-end roads greater than 200 feet in length	10___
5. Street Signs	
Present but unapproved	3___
Not present	5___

B. Vegetation (IUWIC Definitions)	
1. Fuel Types	
Surface	
Lawn/noncombustible	1___
Grass/short brush	5___
Scattered dead/down woody material	10___
Abundant dead/down woody material	15___
Overstory	
Deciduous trees (except tall brush)	3___
Mixed deciduous trees and tall brush	10___
Clumped/scattered conifers and/or tall brush	15___
Contiguous conifer and/or tall brush	20___
2. Defensible Space	
70% or more of lots completed	1___
30% to 70% of lots completed	10___
Less than 30% of lots completed	20___

C. Topography	
Located on flat, base of hill, or setback at crest of hill	1___
On slope with 0-20% grade	5___
On slope with 21-30% grade	10___
On slope with 31% grade or greater	15___
At crest of hill with unmitigated vegetation below	20___

D. Roofing Material	
Class A Fire Rated	1___
Class B Fire Rated	5___
Class C Fire Rated	10___
Nonrated	20___

E. Fire Protection—Water Source	
500 GPM hydrant within 1,000 feet	1___
Hydrant farther than 1,000 feet or draft site	5___
Water source 20 min. or less, round trip	10___
Water source farther than 20 min., and 45 min. or less, round trip	15___
Water source farther than 45 min., round trip	20___

F. Siding and Decking	
Noncombustible siding/deck	1___
Combustible siding/no deck	5___
Noncombustible siding/combustible deck	10___
Combustible siding and deck	15___

G . Utilities (gas and/or electric)	
All underground utilities	1___
One underground, one aboveground	3___
All aboveground	5___

Total for Subdivision	
Moderate Hazard	50–75
High Hazard	76–100
Extreme Hazard	101+

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From: Kate Becker
To: Garrett Smith; Janet Christoffersen
Subject: FW: Morgan County Fire Warden Appendix A
Date: Monday, November 24, 2025 3:07:51 PM
Attachments: image001.png
06_Utah_Wildland_5thdnd.pdf

Can you review please and tell me how to proceed?

~Kate Becker
Morgan County
Administrative Manager
(435) 800.8724 textable cell

MORGAN COUNTY

From: Justin Roach <justinroach@utah.gov>
Sent: Monday, November 24, 2025 2:29 PM
To: Kate Becker <kBecker@morgancountyutah.gov>
Cc: Boyd Carrigan <bcarrigan@morgancountyutah.gov>; County Commission <commission@morgancountyutah.gov>
Subject: Re: Morgan County Fire Warden Appendix A

CAUTION: This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.

Hi Kate,

So the WUI ordinance that UAC would have talked about needing to be passed by year end is most likely referring to the WUI Code. Which currently is the 2006 edition of the WUI Code. Per HB48 counties must adopt and enforce the WUI code in the WUI zones and counties need to define and map local WUI zones. When it comes to identifying the WUI boundary zone, the county or municipality has authority to do so in whatever manner they so choose. As a division, we're happy to provide support and expertise to the local official responsible for drawing the map. We recommend that officials look at the Utah Wildfire Risk Assessment Portal (UWRAP), specifically the Structure Exposure Score (SES). An SES of V and above is a great starting point to identifying local WUI zones.

Attached to this email will be a copy of the 2006 WUI code for your reference. What I have described above is what UAC was messaging to the commissioners last week.

Let me know if further information is required!

--

Justin Roach
Wasatch Front Area Manager
M: (385) 835-1790
E: justinroach@utah.gov

Utah Department of Natural Resources
Division of Forestry, Fire & State Lands

ffsl.utah.gov

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On Mon, Nov 24, 2025 at 1:26 PM Kate Becker <kBecker@morgancountyutah.gov> wrote:

> Justin,
> Will you please send me a recap email of what we just talked about today?
>
> My question was asking what WUWI ordinance UAC would have told the Commissioners last week needed to be passed by year end? Because the only documents you have I have been passing back and forth is the one referenced in the below email chain.
>
> You stated something about those agreements and Appendix A & B will not be coming out until the beginning of next year?
>
> ~Kate Becker
> Morgan County
> Administrative Manager
> (435) 800.8724 textable cell
>
> MORGAN COUNTY
>
> **From:** Justin Roach <justinroach@utah.gov>
> **Sent:** Wednesday, October 29, 2025 9:52 AM
> **To:** Kate Becker <kBecker@morgancountyutah.gov>
> **Cc:** Boyd Carrigan <bcarrigan@morgancountyutah.gov>
> **Subject:** Re: Morgan County Fire Warden Appendix A
>
> **CAUTION:** This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If

you are unsure please contact Jeremy or Brandon.

Jeez, my bad! It's been a case of the Mondays this week for me. No signature needed right now until we get final numbers. Thanks for following up on that.

--

Justin Roach
Wasatch Front Area Manager
M: (385) 835-1790
E: justinroach@utah.gov

Utah Department of Natural Resources
Division of Forestry, Fire & State Lands

ffsl.utah.gov

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On Wed, Oct 29, 2025 at 9:49 AM Kate Becker <kBecker@morgancountyutah.gov> wrote:

> So no on the signature.
>
>
> ~Kate Becker
> Morgan County
> Administrative Manager
> (435) 800.8724 textable cell
>
>
> ---
>
> **From:** Justin Roach <justinroach@utah.gov>
> **Sent:** Wednesday, October 29, 2025 9:47 AM
> **To:** Kate Becker <kBecker@morgancountyutah.gov>
> **Cc:** Boyd Carrigan <bcarrigan@morgancountyutah.gov>
> **Subject:** Re: Morgan County Fire Warden Appendix A
>
>
> **CAUTION:** This email originated from outside of Morgan County. Do not click links or open attachments unless you recognize the sender and know the content is safe. If you are unsure please contact Jeremy or Brandon.
>
>
> Morning Kate,

Let's go with that option then. Once I have hired the new warden I will send you both final numbers. The application window for the new Warden went live yesterday and closes on 11/17/25. If help and support is needed from a fire warden during this in-between period please do not hesitate to reach out and we will ensure support is provided to Morgan County.

Best,

Justin

--

Justin Roach
Wasatch Front Area Manager
M: (385) 835-1790
E: justinroach@utah.gov

Utah Department of Natural Resources
Division of Forestry, Fire & State Lands

ffsl.utah.gov

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On Wed, Oct 29, 2025 at 9:39 AM Kate Becker <kBecker@morgancountyutah.gov> wrote:

> Justin,
> So, in this do I have an amended document that requires my signature? I agree with Chief on the wanting the final amount rather than the estimated to complete our budget. Draft is already in and done so I just need the final number.
>
>
> ~Kate Becker
> Morgan County
> Administrative Manager
> (435) 800.8724 textable cell
> MORGAN COUNTY
>
>
> **From:** Justin Roach <justinroach@utah.gov>

Sent: Monday, October 27, 2025 1:02 PM
To: Kate Becker <kBecker@morgancountyutah.gov>; Boyd Carrigan <bcarrigan@morgancountyutah.gov>
Cc: Dave Vickers <dvickers@utah.gov>
Subject: Morgan County Fire Warden Appendix A

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Afternoon,

Attached is the proposed Fire Warden Budget for 2026 for the County's portion of the Fire Warden Salary. .This document is the appendix A which is a part of the fire warden agreement. The proposed increase is due to an estimated CPI of up to 5%. It is attached for your review and signature when ready.

To keep you two in the loop as well. I have been pushing for a couple weeks to get the Morgan County Fire Warden position flown for recruitment but it has been taking longer than I thought. I am hoping to have the recruitment up and open by the end of shift tomorrow, with a proposed start date for the new warden sometime between 11/10/25 and 11/17/25. When the recruitment is open I will make sure to notify you both and keep you in the loop during the hiring process. Please reach out if you have any questions.

Best,

Justin

--

Justin Roach
Wasatch Front Area Manager
M: (385) 835-1790
E: justinroach@utah.gov

Utah Department of Natural Resources
Division of Forestry, Fire & State Lands

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14

DRAFT – Letter of Objection to Summit County's 910 Ranch Acquisition

Date:
To: Summit County Council
c/o County Manager
60 N. Main Street
Coalville, Utah 84017

Re: Morgan County Objection and Request for Formal Consultation – 910 Ranch Acquisition and Proposed Interlocal Arrangements

To the Honorable Members of the Summit County Council:

Morgan County understands that Summit County is moving toward finalizing its acquisition of the 910 Ranch, a property totaling approximately 8,500 acres, with an estimated 1,700 acres located within Morgan County's boundaries. We also recognize that Summit County was not legally required to obtain Morgan County's approval to purchase property within our county.

However, because Summit County's planned acquisition, conservation easement, and proposed management actions will directly affect land, public safety responsibilities, and infrastructure within Morgan County, several issues require formal intercounty consultation before Summit County finalizes this transaction or records any related documents. These issues were first raised publicly nearly a year ago, and they remain unresolved.

1. Law-Enforcement Jurisdiction and Public-Safety Authority

Morgan County has been advised that Summit County is exploring an arrangement for the Summit County Sheriff to hold or exercise law-enforcement authority on the portions of the 910 Ranch located in Morgan County.

Under Utah law:

- A sheriff's primary jurisdiction is within the boundaries of his or her own county
- Any regular exercise of governmental authority in another county must occur only through a lawful interlocal agreement approved by both counties' governing bodies

Morgan County has not received:

- a draft interlocal agreement,
- a request to begin interlocal negotiations, or
- any operational analysis from Summit County regarding the use of its Sheriff on Morgan County land.

Until such a document is formally submitted and reviewed, Summit County may not assume sheriff jurisdiction inside Morgan County.

2. Conservation Easement and Land-Use Implications

Summit County has publicly referenced a conservation easement for the 910 Ranch that would also apply to acreage inside Morgan County.

Morgan County has not been provided:

- the proposed conservation easement language,
- maps showing all land within Morgan County that would be subject to the easement,
- the proposed easement holder, or
- the land-use restrictions Summit County intends to impose.

Any conservation easement recorded on land located inside Morgan County will directly affect:

- land-use administration under the Morgan County Land Use Code,
- emergency access and fire response,
- road maintenance,
- nearby property owners and agricultural operations, and
- long-range infrastructure planning.

Morgan County requests the full easement draft and supporting materials before Summit County records or finalizes any such instrument affecting Morgan County land.

3. Management, Access, and Long-Term Use of the Property

Summit County representatives have indicated that the 910 Ranch is expected to remain private and will not be designated as a public state park, and that long-term access and management controls will be adopted.

Because this includes approximately 1,700 acres located in Morgan County, Morgan County must be consulted on any proposed:

- access restrictions or permitted uses,
- road or trail development or closure,
- public-safety responsibilities or calls for service,
- impacts to Morgan County residents or adjacent private landowners,
- coordination with Morgan County ordinances and general plan policies.

Summit County's ownership does not confer authority to impose management or enforcement decisions that functionally require government action by Morgan County without prior agreement.

4. Request for Documentation and a Joint Work Session

To resolve these outstanding concerns, Morgan County respectfully requests:

1. Delivery of the following materials prior to closing or any easement recording:
    - the draft conservation easement,
    - all maps demarcating acreage inside Morgan County,
    - any draft interlocal agreement Summit County intends to propose for law-enforcement or public-safety purposes,
    - any long-term management or planning documents associated with the 910 Ranch.
2. A publicly noticed joint work session between the Morgan County Commission and the Summit County Council to discuss these items with both County Attorneys and both Sheriffs present.

Morgan County cannot appropriately evaluate or respond to proposals without receiving the relevant documents and engaging in direct intercounty discussions.

Conclusion

Morgan County values constructive collaboration with neighboring counties, including Summit County. While Summit County is permitted to purchase property located within Morgan County, any intended exercise of governmental authority, public-safety jurisdiction, or management action that affects Morgan County residents, infrastructure, or land-use authority requires early, transparent, and lawful intercounty coordination.

We look forward to receiving the requested materials and participating in a timely joint discussion.

Respectfully,

Kate Becker
Morgan County Manager
Morgan County Government
48 W. Young Street
Morgan, Utah 84050