

NOTICE OF PROPOSED ASSESSMENT AREA DESIGNATION

Dated March 3, 2011

The Wasatch County Fire Protection Special Service District ("Fire District") by and through its Administrative Control Board (the "Board"), and pursuant to the Utah Code Ann. §11-42-101 et. seq., also known as the Utah Assessment Area Act, proposes to designate an "Assessment Area" (as defined by Utah Code Ann. §11-42-102(2)) for the purpose of funding the operation and maintenance of the Jordanelle Fire Station ("Jordanelle Station") located at 10420 Jordanelle Blvd., Heber City, Utah 84032 and for the purpose of continually operating and maintaining any additional fire fighting facilities within the assessment area as and when the circumstances indicate that they are needed ("Additional Facilities").

The proposed Assessment Area will consist of all of the real property situated within the Jordanelle Basin Overlay Zone. A map showing the property within the Assessment Area is attached as Exhibit A (a larger reproduction is available). The Assessment Area will not be divided into separate zones, as permitted by Utah Code Ann. §11-42-201, but will be one single zone.

In 1999, the Fire District enacted a resolution to create the Jordanelle Station. The Jordanelle Station, located at 10420 Jordanelle Blvd., Heber, Utah 84032, was built and its continued operation constitutes an improvement in the Jordanelle area. The Jordanelle Station provides emergency EMT and fire protection services to the residents of the proposed Assessment Area and surrounding areas. The purpose of this assessment is to pay for the operation and maintenance costs of the Jordanelle Station and any additional facilities.

The Board held a meeting on February 17, 2011 to gather input from residents of the Jordanelle area regarding how to fund the Jordanelle Station. After having received public input, the Fire District has proposed to levy an assessment based on the fair market value of the properties within the Assessment Area, as authorized by Utah Code Ann. §11-42-102(6). The Fire District will engage the Wasatch County Assessor's Office to provide fair market value appraisals of all of the properties within the proposed Assessment Area to determine each property's fair market value.

Assessments will be made to pay for the operation and maintenance costs of the Jordanelle Station and any additional facilities, in an amount sufficient to cover the annual budget. The initial estimated annual assessment to be levied is \$1,913,800.00. This would equate to approximately \$1.27 per \$1,000 of fair market property value per year. (While this is the current proposed budget, efforts will be made to reduce this budget during this and each succeeding fiscal year). These assessments will be payable on a monthly basis, and at the time of the issuance of the assessment, any unpaid amount for that year will appear as a line item on the owners' property tax bill. In addition to a tax lien and recovery thereby, all other remedies

allowed by law, any amounts that remain unpaid constitute a personal debt of the person who owned the property at the time of the unpaid assessment.

The following operating and maintenance costs are included in the assessment: various personnel costs, insurance, training, maintenance, utilities, equipment purchase and repairs, as well as other costs necessary to operate and maintain the station and any additional facilities.

The Fire District may adjust the assessment amount at any time by the majority vote of the Board. If the Fire District adjusts the amount assessed in a way that increases the amount of the assessment, it will follow the procedure set out in Utah Code Ann. §11-42-402 by giving notice to affected property owners.

This assessment may only be levied for a maximum period of 5 years according to Utah Code Ann. §11-42-401(7). After the end of 5 years the Fire District may renew the assessment by going through the steps outlined in the Utah Code.

A public hearing will be held to consider the Assessment Area and the assessment amount, and all objections and protests, on April 7, 2011 at the Fire Station located at 10420 Jordanelle Blvd., Heber, Utah 84032, at 6 P.M. This hearing may be continued from time to time as needed, in accordance with Utah Code Ann. §11-42-204(2).

Protests must be filed by the close of the meeting on April 7, 2011 at Jordanelle Fire Station located at 10420 Jordanelle Blvd., Heber, Utah 84032. In order to have "Adequate Protests" to prevent the assessment area designation as defined by Utah Code Ann. §11-42-102(1), the owners of at least 50% of the fair market value of the land within the Assessment Area must file written protests against this assessment by the deadline outlined above. It should be noted that any protests received after that time will not be considered in determining whether there are Adequate Protests.

Pursuant to Utah Code Ann. 11-42-106, if a person contests the designation of the assessment area or the levy of the assessment they must commence a civil action within 30 days after the effective date of the assessment resolution or ordinance, or be forever barred.

