

**EMERY COUNTY COMMISSION**

**ORDINANCE NO. 4-15-25**

**AN ORDINANCE OF THE EMERY COUNTY COMMISSION ADOPTING THE AMENDED COMMUNITY REINVESTMENT PROJECT AREA PLAN ENTITLED, "HORNSHADOW SOLAR PROJECT SECOND AMENDED AND RESTATED COMMUNITY REINVESTMENT PROJECT AREA PLAN" DATED APRIL 15, 2025, AS THE OFFICIAL PLAN OF THE HORNSHADOW SOLAR PROJECT COMMUNITY REINVESTMENT AREA AND PROVIDING NOTICE PURSUANT TO UTAH CODE 17C-5**

**WHEREAS**, the Emery County Community Reinvestment Agency (the "Agency") pursuant to Utah Code § 17C-5 created the Hornshadow Solar Project Area (the "Project Area"); and

**WHEREAS**, the Agency in accordance with Utah Code § 17C-5-112(5) held a public hearing on July 7, 2021, as required under Subsection (2)(a) after which the Agency adopted through Resolution No. 7-7-21D the project area plan and budget for the Hornshadow Solar Project Area (the "Plan" or the "Project Area Plan"); and

**WHEREAS**, the Agency, pursuant to Utah Code § 17C-5-112, adopted the Amended and Restated Project Area Plan for the Hornshadow Solar Project Area (the "Amended Plan" or "Amended Project Area Plan") and Budget on January 18, 2022; and

**WHEREAS**, the Amended Project Area Plan designated specific parcels to be included within the Project Area ; and

**WHEREAS**, the Agency has determined it has become necessary to amend the Project Area Plan to remove parcel(s) determined to be no longer necessary or desirable for the purposes of the Project Area; and to include an amended parcel list and amended boundary description in compliance with Utah Code § 17C-5-105; and

**WHEREAS**, the Agency has reviewed the amendment to the Project Area Plan and has considered the impact and benefits of the amendment to the Project Area Plan; and

**WHEREAS**, the Agency has determined that it is in the best interest of the community to proceed with the amendment to the Project Area Plan; and

**WHEREAS**, the Agency has conducted a thorough evaluation of the amendment, including all relevant data and analysis, and has reached a decision to approve the amendment to the Project Area Plan based on this comprehensive review; and

**WHEREAS**, the Agency has adopted Resolution No. 4-16-25A approving the Hornshadow Solar Project Second Amended and Restated Community Reinvestment Project Area Plan, (the “Second Amended Project Area Plan”) as the official plan for the Project Area; and

**WHEREAS**, the Agency has found that although the Amended Plan removes certain parcels and adds other adjacent parcels, the overall size of the project area and the total base taxable value remain materially the same as in the previously adopted Project Area Plan; and

**WHEREAS**, Utah Code § 17C-5-109 requires the community legislative body to adopt the proposed amendment to the Project Area Plan by ordinance.

**NOW, THEREFORE, BE IT ORDAINED BY THE EMERY COUNTY COMMISSION:**

**1. Adoption of the Project Area Plan**

The Second Amended Project Area Plan entitled “*Hornshadow Solar Project Second Amended and Restated Community Reinvestment Project Area Plan*” dated April 15, 2025, is hereby designated as the official Project Area Plan.

**2. Notice of Adoption**

Pursuant to Utah Code § 17C-5-109 & 110, the Emery County Commission gives notice of the adoption of the Second Amended Project Area Plan.

**3. Second Amended Project Area Plan Incorporated by Reference**

The Second Amended Project Area Plan, together with any supporting documents, are incorporated herein by reference and made a part of this Ordinance. Copies of the Second Amended Project Area Plan shall be filed and maintained in the office of the Agency and the County Clerk for public inspection.

**4. Boundary Description**

The amended boundary description for the Second Amended Project Area Plan is approved as incorporated in the amendment by exhibit.

**5. Project Area Map**

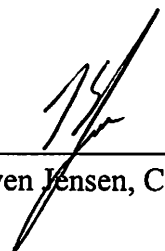
The amended project area map for the Second Amended Project Area Plan is approved as incorporated in the amendment by exhibit.

**6. Effectiveness**

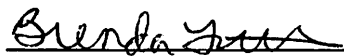
This Ordinance shall take effect upon completion of meeting the requirements of Utah Code § 17C-5-110.

**IN WITNESS WHEREOF**, Emery County Commission has approved, passed and adopted this Ordinance this 15<sup>th</sup> day of April, 2025.

**EMERY COUNTY COMMISSION**

  
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Keven Jensen, Commission Chair

**ATTEST:**

  
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Brenda Tuttle, Emery County Clerk

# **HORNSHADOW SOLAR PROJECT**

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## **Second Amended and Restated Community Reinvestment Project Area Plan**

Emery County Community Reinvestment Agency  
Adopted as of April 15, 2025

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## List of Exhibits

Amended Exhibit A-1	Project Area Map
Amended Exhibit A-2	Project Area Legal Description
Exhibit B	Zoning Index Map

## 1. Introduction and adoption of area plan

Pursuant to Resolution No. 07-07-21D, an amendment dated 01-18-22 and Resolution No. ~~4-16-25A~~ (the “Resolutions”), the Board of the Emery County Community Reinvestment Agency (also referenced herein as the “Agency”) authorized the preparation of this Community Reinvestment Project Area Plan (the “Plan”) in accordance with provisions of Title 17C of the Utah Code Annotated 1953, as amended (the “Act”). The Plan shall be titled the “Second Amended and Restated Hornshadow Solar Project Community Reinvestment Project Area Plan”.

The Plan hereby amends and restates in its entirety that certain Amended and Restated Hornshadow Solar Project Community Reinvestment Project Area Plan, approved by the Agency on January 18, 2022. This amendment is made to remove certain parcels that were included in the Project Area (as defined below) that are no longer necessary or desirable for the purposes of the Project Area Plan and are being removed.

In accordance with the Act, the Agency’s objectives in approving this Plan are to use Tax Increment<sup>1</sup> to expand and diversify Emery County’s industrial tax base and benefit all taxing entities, promote the efficient use of natural resources, support the growth and development of clean energy production, create new employment opportunities, facilitate development of underutilized property, provide funds for local income targeted housing, and encourage development of currently tax-exempt land. The Agency anticipates that the objectives of the Plan cannot be achieved without the use of Tax Increment.

The Plan covers a large undeveloped area of Emery County located east of State Highway 10 near Castle Dale (the “Project Area”). The majority of land within the Project Area is privately owned, while the State of Utah School and Institutional Trust Lands Administration (“SITLA”) and the Bureau of Land Management (“BLM”) each own a portion. The Project Area is more particularly depicted in attached Amended Exhibit A-1 (the “Project Area Map”) and described in attached Amended Exhibit A-2.

The implementation and execution of this Plan is intended to incentivize the development and operation of one or more utility-scale solar energy generation projects (each, a “Solar Project”) proposed by Hornshadow Solar, LLC or its affiliates (collectively, “Hornshadow Solar”), which will benefit all local taxing entities, provide significant economic returns to Utah’s public school trust, create jobs, and otherwise expand and diversify Emery County’s industrial tax base.

The Agency proposes to use Tax Increment to encourage economic development and industrial expansion within the Plan Area. The Agency anticipates that the goals and objectives of this Plan cannot be achieved without the use of Tax Increment. Therefore, the Agency will request the participation of each taxing entity that levies a property tax within the Plan Area to agree to allow the Agency to receive a percentage of the Tax Increment generated within the Plan Area for the term of this Plan. As outlined in the Act, the Agency will negotiate separate interlocal agreements with each participating taxing entity, which will outline the specifics related to the amount of Tax

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<sup>1</sup> The Act defines “*Tax increment*” to mean the difference between: (i) the amount of property tax revenue generated each tax year by a taxing entity from the Project Area from which tax increment is to be collected, using the current assessed value of the property; and (ii) the amount of property tax revenue that would be generated from the Project Area using the base taxable value of the property.

Increment and participation time frame over which the Tax Increment will be received by the Agency. Pursuant to these interlocal agreements, the Agency will receive the Tax Increment and will use this financing source to accomplish the purposes and objectives of this Plan. Upon the approval and adoption of this Plan, the Agency intends to initiate discussions with the taxing entities regarding the Plan's Tax Increment requirements.

Moreover, the Agency anticipates negotiating individual participation agreements with Hornshadow Solar to allow for the reimbursement of the Tax Increment generated by each Solar Project. The terms of the Tax Increment participation for each Solar Project, including participation percentages and term, will be negotiated separately between Hornshadow Solar and the Agency. This Plan shall remain in effect for the term of the participation agreements between the Agency and Hornshadow Solar.

The ordering of sections within this Plan are consistent with the requirements and other criteria for Community Reinvestment Project Area Plans set forth in Utah Code Ann. § 17C-5-105. Each capitalized term not otherwise defined in this Plan shall have the meaning described to it in the Act.

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## **2. Community Reinvestment Project Area Plan boundaries**

The Project Area is more particularly depicted in attached Amended Exhibit A-1 (the “Project Area Map”) and described in attached Amended Exhibit A-2.

## **3. Summary of current conditions and impact of project area development**

### **a. Existing land uses**

Land within the Project Area is located in unincorporated Emery County and is zoned Agricultural (A-1), Industrial (I-1) and Mining, Grazing and Recreation (MG&R-1) as identified on the official zoning map attached as Exhibit B (the “Zoning Index Map”). The objectives of the A-1 Agricultural Zone include protecting and encouraging agricultural land use on arable lands and the economic role of agriculture in the county; limiting sprawling residential development while fostering orderly and efficient growth; and containing government costs by limiting residential development where is cannot be readily provided with public services. As stated in the Emery County Zoning Ordinance (“ECZO”) Section 9-4-2, the objectives of the MG&R-1 zone include fostering agriculture, mining and industry; and providing a location for uses that may not be compatible with urban development. The I-1 zone (ECZO 9-6-1) provides an area for manufacturing, processing and warehousing can be carried on with minimal conflict or adverse effect on surrounding properties. Commercial solar facilities are permitted as a conditional use in the A-1, I-1, and MG&R zones.

Land within the Project Area includes a mix of irrigated and non-irrigated agricultural areas, rangeland and desert scrub, and limited industrial development, with few buildings or structures other than the Emery Substation facilities along the southwestern portion of the Project Area. Currently, there is minimal development in the general vicinity of the Project Area and the closest community is Castle Dale, which is separated from the Project Area by State Highway 10.



**b. Principal streets**

State Highway 10 runs north/south and sits west of the Project Area. Local roads, such as Green River Cutoff Road, South Spur Road, 500 East, and Wilsonville Road, among others, provide access to portions of the Project Area.

**c. Population densities**

There are no residential housing units or residents within the Project Area.

**d. Building intensities**

The Project Area primarily consist of vacant or under-utilized land, together with local roads, limited agricultural operations and utility infrastructure.

**e. Impact of project area development**

Once operational, each Solar Project within the Project Area may include photovoltaic solar panels and accessory facilities; electrical collection and transmission lines and facilities; communication lines, cables, conduits, and facilities; electrical transformers, substations, and interconnection facilities; energy storage facilities; telecommunications equipment; control buildings and maintenance yards; access roads, fences and gates. Each Solar Project and its facilities and improvements are not reasonably anticipated to cause detrimental effects on existing surrounding uses.

Each Solar Project will not include any residential units and the population of the Project Area is not expected to increase in connection with its development. However, as new jobs are created within the Project Area, a corresponding number of new housing units may be constructed in other portions of the County.

Currently anticipated development is not expected to add significantly to the cumulative impact on existing public roads. During construction, there will be an influx of construction workers and delivery of materials to the Project Area; however, such impacts are temporary and not reasonably anticipated to detrimentally affect the surrounding area.

Due to the remote location of the Project Area, future development options are limited. The proposed Solar Projects takes advantage of the Project Area's solar resources with minimal impact on the surrounding area. The development of each Solar Project within the Project Area will convert otherwise unproductive land into productive use and is anticipated to result in the following benefits: significant new property tax revenues and an increase in the County's property tax base; enhanced employment opportunities for County residents; support of public schools through increased property tax revenues; support of public schools through increased property tax revenues and revenues to SITLA through lease payments; and diversification of the local economy.

**4. Development standards**

The development and operation of the Solar Project will be subject to all applicable County, State, and Federal regulations.

**5. How the purposes of the Act will be attained by the Plan**

Pursuant to Utah Code Ann. § 17C-1-102(48), the purpose of implementing a Project Area Plan may include any activity which the Agency has determined either provides or encourages job creation or the development of improvements, facilities, structures, or buildings either on-site or off-site.

The Agency anticipates the Tax Increment incentives authorized by this Plan will result in the following outcomes:

**a. Create jobs**

The Agency anticipates the Tax Increment incentive authorized by this Plan will incentivize the development and operation of a utility-scale solar project which will create an estimated 225 - 275 FTE construction jobs during the 12- to 14-month construction period and at least two full-time, high-paying permanent jobs with an estimated average annual salary of \$60,000 to \$70,000.

**b. Tax revenue**

It is anticipated that future development within the Plan Area will generate significant and meaningful tax revenue to the County through increases in property taxes. Predicted tax revenue generated by the Solar Project will be evaluated as part of Agency's negotiation of a participation agreement with Hornshadow Solar.

**c. Fund local economic development**

The Agency will retain a portion of the Tax Increment generated within the Project Area to cover the administrative costs of implementing the Plan and for other purposes that are authorized under the Act.

**d. Provide funding for Utah education**

As a result of the economic development activity arising from this Plan, the Solar Project will generate significant new tax revenues for the Emery County School District and the other taxing entities within the Project Area. Additionally, SITLA owns a portion of the land within the Project Area and, as a state-owned entity, is not subject to property or income tax assessment. The Solar Project will allow SITLA to generate more revenue to support public education by charging higher rental rates to energy users.

**6. Consistent with Emery County General Plan**

All development within the Project Area will conform to the Emery County General Plan (the "General Plan"). The proposed Solar Project conforms to the Emery County General Plan in the following ways. The Solar Project is compatible with the environment and will

not negatively impact adjacent land uses. The Solar Project is an environmentally sustainable source of renewable energy and will promote the efficient use of the County's natural resources. In terms of economic development, the Solar Project is anticipated to create new employment opportunities and will diversify the County's tax base. In addition to generating significant tax revenues for the County, the Solar Project will support public schools through increased property tax revenues. Support for the Solar Project is consistent with the General Plan's stated goal of continuing to support the development of the energy industry in the County.

Importantly, the General Plan acknowledges the advancement of renewable energy technology, and in particular, that wind and solar energy can be economically developed in areas not previously thought possible, and that these resources can provide economically competitive electricity. In addition, the General Plan recognizes the need for greater economic opportunity diversification. This includes traditional energy production, as well as renewables.

#### **7. Elimination or reduction of development impediments within Project Area**

The Plan Area has not attracted significant private investment to date, and given the constraints of the site, is not anticipated to do so in the future without support from the Agency. Private investment alone cannot reasonably be expected to achieve substantial economic growth in the near future. The Solar Project cannot be developed within the Plan Area without the incentives contemplated by this Plan.

#### **8. Specific Project Area development**

The implementation and execution of this Plan is intended to incentivize the development and operation of one or more Solar Projects proposed by Hornshadow Solar. The Project Area is appropriate for solar energy development for a variety of reasons, including the high solar resource available to generate electricity, and proximity to a suitable interconnection point on the electrical transmission grid. Each proposed Solar Project may consist of a solar photovoltaic plant that will collectively be capable of generating up to 300 megawatts (MW) of renewable energy upon completion. Once operational, each Solar Project and its facilities and improvements may include photovoltaic solar panels and accessory facilities; electrical collection and transmission lines and facilities; communication lines, cables, conduits, and facilities; electrical transformers, substations, and interconnection facilities; energy storage facilities; telecommunications equipment; control buildings and maintenance yards; access roads, fences and gates. .

#### **9. Selection of participants**

The Hornshadow Solar entities are affiliates of D. E. Shaw Renewable Investments, L.L.C. ("D.E. Shaw"). The principals of D.E. Shaw have extensive experience with developing renewable energy projects in Utah. The Agency believes that D.E. Shaw has the resources and experience to successfully develop this project.

#### **10. Reasons for selection of Project Area**

The Agency seeks to pursue economic development to strengthen the local economy and diversify and expand the County's industrial base. Future development opportunities within the Project Area are severely limited due to the lack of available infrastructure. The proposed Solar Project will take advantage of the County's existing surrounding land uses, create local construction jobs and high-paying permanent jobs, and generate local tax revenue on land that will otherwise likely remain unproductive.

#### **11. Physical, social, and economic conditions within Project Area**

The Project Area consists of non-irrigated rangeland used for agricultural uses. There are no residential buildings, and thus no residents, within the Project Area. Similarly, other than the Emery Substation and limited agricultural operations, there are no buildings or active uses within the Project Area.

#### **12. Tax incentives for facilities located in Project Area**

Developing the Solar Project as part of this Plan allows the County and other taxing entities to receive tax revenue from projects that will not otherwise be financially feasible to develop. Utility-scale solar energy projects are extremely price sensitive and compete against projects in other cities, counties, and states that offer tax incentives. Without the Tax Increment incentives available through a Community Reinvestment Project Area Plan process, each Solar Project would not be competitive and could not be built.

As noted above, the Agency intends to offer Tax Increment incentives, as needed, in consideration for new development within the Plan Area that furthers the goals outlined in this Plan. The Agency anticipates negotiating one or more individual participation agreements with Hornshadow Solar to allow for the reimbursement of a portion of the Tax Increment generated by each Solar Project.

#### **13. Anticipated public benefits from the Plan**

The Act provides that any Community Reinvestment Project Area Plan include an analysis or description of the anticipated public benefit resulting from project area development, including benefits to the community's economic activity and tax base. This Plan is necessary to catalyze economic development through the strategic and targeted support of the Solar Project located within the Plan Area.

##### **a. Economic activity benefits**

As has been mentioned above, development of the Solar Project will create an estimated 225 - 275 FTE construction jobs during the 12- to 14-month construction period and at least two full-time, high-paying permanent jobs. During construction, local businesses such as motels and restaurants are expected to benefit by increased demand for goods and services. Adoption of the Plan is anticipated to expand and diversify the County's industrial base.

The Agency will use a portion of the Tax Increment for administrative expenses and for other purposes that are authorized under the Act.

**b. Tax base benefits**

Development of the Solar Project will generate significant and meaningful tax revenue through property taxes not otherwise available without the tax incentive. The majority of the property within the Project Area is used for agricultural purposes and is therefore taxed at a very low rate, providing minimal tax benefits to Emery County or its taxing entities. Additionally, portions of the Project Area is owned by SITLA and the BLM and is therefore exempt from local property taxes and does not currently provide any tax benefit to Emery County or its taxing entities. While taxing entities will necessarily need to agree to forego a percentage of the growth in the tax base within the Plan Area while the Plan is in effect, the Agency's role in stimulating economic growth and increasing assessed values within the Plan Area will benefit the community as a whole and, over time, each of the taxing entities.

As noted above, the Plan Area has not attracted significant private investment to date, and given the constraints of the site, is not anticipated to do so in the future without support from the Agency. Each Solar Project cannot be developed within the Plan Area without the incentives contemplated by this Plan.

**c. Additional benefits**

Each Solar Project will also provide significant economic returns to Utah's public school trust. The economic development activity resulting from this Plan will generate significant new revenue for SITLA from the use of its land for renewable energy development, which will result in more resources for public education in the state.

**14. Compliance with Section 9-8-404 Heritage, Arts, Libraries, and Cultural Development**

This element is not applicable to the Project Area.

**15. Allocating Project Area funds for housing**

Pursuant to Utah Code Ann. Section 17C-5-307(3), the Agency shall allocate 10% of the Project Area funds for housing in accordance with Section 17C-1-412.

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**AMENDED EXHIBIT A-2**  
**Project Area Description**

<b>Tax Parcel</b>	<b>Legal Description</b>
04-0027-0002	SE/4 NW/4;SW/4 NE/4,SEC 13,TWP 18 S,R 8 E,SLB&M. ALSO BEG SE COR,NW/4 NE/4;N 26.33 RDS;W 240 RDS;S 26.33 RDS;E 240 RDS TO BEG. ALSO BEG NW COR,NE/4 SW/4;S 1285 FT;N 89°33'39"E 973.12 FT;N 89°29'56"E 1180.80 FT;N 89°18'31"E 548.25 FT;N 89°22'17"E 918.22 FT;N 77°00'53"E 417.38 FT TO E SEC LINE;N 1191.20 FT M/L TO 1/4 LINE; W 3960 FT M/L TO BEG. ALSO BEG SE COR,NE/4 SE/4;N 35.50 FT;S 78°44'23"W 189.98 FT;E 155.93 FT TO BEG. (240.32 ACRES)
04-0038-0001	N/2 NW/4; SE/4 NW/4; S/2 NE/4; N/2 NE/4,SEC 24,TWP 18 S,R 8 E,SLB&M. (289.50 ACRES)
04-0065-0001	E/2 W/2; NE/4; LOTS 1(NW/4 NW/4);2(SW/4 NW/4);3(NW/4 SW/4);4 (SW/4 SW/4),SEC 19,TWP 18 S,R 9 E,SLB&M. (488.29 ACRES)
04-0039-0002	NW/4; W/2 NE/4, SEC 25,TWP 18 S,R 8 E,SLB&M. (244.51 ACRES)
04-0040-0004	NW/4 NE/4; ALSO N 13 RDS SW/4 NE/4,SEC 26,TWP 18 S,R 8 E,SLB&M; ALSO BEG SE COR NE/4 NW/4;N 1320 FT M/L TO PT OF INTERSECTION WITH UTAH STATE HIWAY U-10;SW'LY ALONG E BNDRY OF STATE ROAD TO A POINT 430 FT M/L W OF BEG;E 430 FT M/L, TO BEG. (53.86 ACRES)
04-0050-0001	N/2 N/2,SEC 36,TWP 18 S,R 8 E,SLB&M, LESS 4 ACRES DEEDED TO EMERY COUNTY FOR ROAD (160.74 ACRES)
04-0027-0006	BEG AT SE COR SEC 13,TWP 18,R 8 E,SLB&M;W 1320 FT;N 1283 FT M/L TO COUNTY ROAD;N 89°34'44"E 811.78 FT;N 87°05'39"E 130.57 FT;N 81°51'03"E 172.60 FT;N 87°50'13"E 51.30 FT;E 155.93 FT TO E SEC LINE;S 1320 FT TO BEG. (40.00 ACRES)
04-0065-0002	N/2 SE/4;SW/4 SE/4,SEC 19,TWP 18 S,R 9 E,SLB&M. (121.60 ACRES)
04-0070-0001	NW/4 NE/4,SEC 30,TWP 18 S,R 9 E,SLB&M. (40.46 ACRES)
04-0070-0002	LOTS 1 AND 2 (W/2 NW/4);E/2 NW/4 SEC 30,TWP 18 S,R 9 E,SLB&M. LESS FOLLOWING DESC TRACT OF LAND: BEG NW COR NW/4 SEC 30,TWP 18 S,R 9 E,SLB&M;E 300 FT;S 300 FT;W 300 FT;N 300 FT TO BEG.(159.61 ACRES)
04-0038-0005	S/2 SE/4,SEC 24,TWP 18 S,R 8 E,SLB&M. (81.08 ACRES)
04-0039-0001	NE/4 NE/4,SEC 25,TWP 18 S,R 8 E,SLB&M. (40.45 ACRES)
04-0040-0010	SE/4 NE/4,SEC 26,TWP 18 S,R 8 E,SLB&M. (40.63 ACRES)
04-0040-0002	N/2 SE/4,SEC 26,TWP 18 S,R 8 E, SLB&M. ALSO BEG 6 RDS E SW COR NE/4 SW/4;N 18 FT;E 74 RDS;S 18 FT;W 74 RDS TO BEG;LESS 0.011 ACRES FOR STATE ROAD. (82.04 ACRES)
04-0039-0003	SW/4 SEC 25,TWP 18 S,R 8 E,SLB&M. (164.72 ACRES)
04-0050-0036	S/2 N/2;N/2 S/2;SE/4 SE/4,SEC 36,TWP 18 S,R 8 E,SLB&M. (371.57 ACRES)
04-0072-0001	W/2 NW/4;NW/4 SW/4;E/2 W/2;SW/4 SW/4;E/2,SEC 32,TWP 18 S,R 9 E,SLB&M. (614.50 ACRES)
05-0018-0010	SE/4 SE/4,SEC 2,TWP 19 S,R 8 E,SLB&M. (40.98 ACRES)
05-0028-0002	S/2 NW/4; NW/4 NW/4; N/2 SW/4,SEC12,TWP 19 S,R 8 E,SLB&M. LESS THAT DEEDED TO BRETT LERAY & JACLYN JEFFS, ENTRY #435802. (191.98 ACRES)
05-0027-0010	SE/4 NE/4;NE/4 SE/4;SEC 11,TWP 19 S, R 8 E,SLB&M.

05-0028-0003	N/2 SE/4 SW/4, SEC 12, TWP 19 S, R 8 E, SLB&M. (20.06 ACRES)
05-0030-0007	N/2 NE/4 NE/4, SEC 14, TWP 19 S, R 8 E, SLB&M. (19.19 ACRES)
05-0030-0006	S/2 NE/4 NE/4, SEC 14, TWP 19 S, R 8 E, SLB&M.
05-0029-0005	W/2 NW/4, SEC 13, TWP 19 S, R 8 E, SLB&M. LESS THAT DEEDED TO BRETT LERAY & JACLYN JEFFS, ENTRY #435802. (40.94 ACRES)
05-0029-0002	E/2 NW/4; W/2 NE/4; NW/4 SE/4, SEC 13, TWP 19 S, R 8 E, SLB&M. LESS THAT DEEDED TO BRETT LERAY & JACLYN JEFFS, ENTRY #435802. (46.40 ACRES)
05-0028-0001	S/2 SE/4 SW/4, SEC 12, TWP 19 S, R 8 E, SLB&M.
05-0027-0015	NE/4 NE/4, SEC 11, TWP 19 S, R 8 E, SLB&M. LESS THAT DEEDED TO BRETT LERAY & JACLYN JEFFS, ENTRY #435802. (16.01 ACRES)
05-0027-0012	SE/4 SE/4, SEC 11, TWP 19 S, R 8 E, SLB&M. (39.42 ACRES)
05-0028-0013	SW1/4SW1/4 SEC 12, TWP 19 S, R 8 E, SLB&M. (40.34 ACRES)
05-0027-0020	A PARCEL OF LAND IN NW/4 SE/4, SEC 11, TWP 19 S, R 8 E, EMERY COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMM AT SEC COR COMMON TO SEC 11, 12, 13 & 14 RUNNING S 88°30'43"W 1328.57 FT ALONG SEC LINE COMMON TO SEC 11 & 14 TO E LINE, W/2 SE/4; N 1°03'34"W 1877.69 FT ALONG E LINE TO BEG, PT OF BEG LYING ON N LINE OF PARCEL OF LAND DESCRIBED IN LEASE, ENTRY #432296; S 58°03'21"W 674.70 FT ALONG N LINE; N 89°59'42"W 753.88 FT TO W LINE, NW/4 SE/4; N 1°12'58"W 959.85 FT ALONG W LINE; N 83°28'33"E 1341.50 FT TO NE COR, NW/4 SE/4; S 1°03'34"E 755.28 FT ALONG E LINE, NW/4 SE/4 TO BEG. (29.361 ACRES, M/L)
05-0027-0021	A PARCEL OF LAND IN W/2 SE/4, SEC 11 & NW/4 NE/4, SEC 14, TWP 19 S, R 8 E, SLB&M, EMERY COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMM AT SEC COR COMMON TO SEC 11, 12, 13 & 14, RUNNING S 88°30'43"W 1328.57 FT ALONG SEC LINE COMMON TO SEC 11 & 14 TO BEG; S 0°30'30"E 430.62 FT ALONG E LINE, NW/4 NE/4; S 89°49'04"W 691.88 FT; N 0°08'10"W 1085.67 FT; N 88°15'28"E 130.22 FT; N 20°00'34"E 625.05 FT; N 31°10'49"W 172.33 FT TO S LINE OF PARCEL OF LAND DESCRIBED IN LEASE, ENTRY #432296; N 58°03'21"E 477.76 FT ALONG S LINE TO E LINE, W/2 SE/4; S 1°03'34" 1644.64 FT ALONG E LINE TO BEG. (18.80 ACRES)
05-0030-0008	A PARCEL OF LAND IN NW/4 NE/4, SEC 14, TWP 19 S, R 8 E, SLB&M, EMERY COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMM AT SEC COR COMMON TO SEC 11, 12, 13 & 14 RUNNING S 88°30'43"W 1328.57 FT ALONG SEC LINE COMMON TO SEC 11 & 14 TO BEG; S 0°30'30"E 430.62 FT ALONG E LINE, NW/4 NE/4; S 89°49'04"W 691.88 FT; N 0°08'10"W 414.90 FT TO N LINE, SEC 14; N 88°30'43"E 689.27 FT ALONG N LINE TO BEG. (6.702 ACRES, M/L)
05-0026-0023	A TRACT OF LAND IN SW/4 SE/4, SEC 10, TWP 19 S, R 8 E, SLB&M, EMERY COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMM AT S/4 COR, SEC 10; N 89°57'11"E 1107.93 FT ALONG S LINE; N 0°02'49"W 150 FT TO BEG, PT OF BEG LYING ON BNDRY OF TRACT OF LAND IDENTIFIED AS PARCEL 2 IN GENERAL WD, ENTRY #427121; LEAVING SAID BNDRY N 25°40'24"E 363.37 FT TO SAID BNDRY; FOLLOWING TWO(2) COURSES ALONG SAID BNDRY; S 0°55'58"E 327.41 FT; S 89°57'11"W 162.76 FT TO BEG. (0.612 ACRES, M/L)



05-0026-0020	A TRACT OF LAND IN SE/4 SE/4, SEC 10, S/2 SW/4; W/2 SE/4, SEC 11, ALL IN TWP 19 S, R 8 E, SLB&M, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEG AT SE COR, SEC 10; S 89°57'11"W 314.06 FT ALONG S LINE; N 1°06'59"W 552.73 FT TO BEG; N 1°06'59"W 238.37 FT; N 55°55'14"E 974 FT; N 88°35'56"E 2159.12 FT TO CENTER S 1/16 COR, SAID SEC 11; N 88°35'56"E 385.07 FT; N 58°03'21"E 1103.55 FT TO E LINE, SAID W/2 SE/4; S 1°03'34"E 233.05 FT ALONG E LINE; S 58°03'21"W 1038.54 FT; S 88°35'56"W 2540.16 FT; S 55°55'14"W 1045.07 FT TO BEG. LESS THAT IN SEC 11. (1.69 ACRES)
05-0026-0018	A TRACT OF LAND IN THE S/2 SE/4, SEC 10, TWP 19 S, R 8 E, SLB&M, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEG AT PT ON S LINE, SAID SEC 10, SAID PT BEG S 89°57'11"W 314.05 FT FROM SE COR, SAID PT BEG ALSO ON N R/W LINE, EMERY COUNTY ROAD #422; S 89°57'11"W 1026.09 FT ALONG SAID S LINE, SEC 10 & SAID N R/W LINE, EMERY COUNTY ROAD #422; N 0°02'49"W 21 FT; S 89°57'11"W 29 FT; S 0°02'49"E 21 FT TO SAID S LINE, SEC 10 & SAID N R/W LINE OF EMERY COUNTY ROAD #422; S 89°57'11"W 1315.80 FT ALONG SAID S LINE, SEC 10 & SAID N R/W LINE, EMERY COUNTY ROAD #422 TO S/4 COR, SAID SEC 10; N 0°55'58"W 150.02 FT ALONG THE N-S CENLINE, SAID SEC 10; N 89°57'11"E 1273.01 FT; N 0°55'58"W 676.38 FT TO S LINE, THAT TRACT OF LAND OWNED BY UTAH POWER & LIGHT COMPANY; S 89°56'51"E 832.71 FT ALONG SAID S LINE TO SE COR, SAID TRACT; S 89°56'51"E 262.57 FT; S 1°06'59"E 824.55 FT TO BEG. (24.95 ACRES)
05-0027-0013	A TRACT OF LAND IN SE/4 SE/4, SEC 10, S/2 SW/4; W/2 SE/4, SEC 11, ALL IN TWP 19 S, R 8 E, SLB&M, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEG AT SE COR, SEC 10; S 89°57'11"W 314.06 FT ALONG S LINE; N 1°06'59"W 552.73 FT TO BEG; N 1°06'59"W 238.37 FT; N 55°55'14"E 974 FT; N 88°35'56"E 2159.12 FT TO CENTER S 1/16 COR, SAID SEC 11; N 88°35'56"E 385.07 FT; N 58°03'21"E 1103.55 FT TO E LINE, SAID W/2 SE/4; S 1°03'34"E 233.05 FT ALG E LINE; S 58°03'21"W 1038.54 FT; S 88°35'56"W 2540.16 FT; S 55°55'14"W 1045.07 FT TO BEG. LESS THAT IN SEC 10. (19.45 ACRES)
05-0018-0006	BEG 165 FT E, NW COR, SE/4 NE/4, SEC 2, TWP 19 S, R 8 E, SLB&M; E 1151 FT, M/L TO E LINE OF SAID SEC 2; S 2640 FT; W 1151 FT, M/L TO PT DUE S OF BEG; N 2640 FT, M/L TO BEG. (71.70 ACRES)
05-0018-0004	NE/4 NE/4, SEC 2, TWP 19 S, R 8 E, SLB&M. (41.32 ACRES)
04-0049-0009	S/2 SE/4, SEC 35, TWP 18 S, R 8 E, SLB&M. (80.00 ACRES)
04-0071-0031	NW/4; NE/4; SE/4; SW/4 SW/4, SEC 31, TWP 18 SR 9 E, SLB&M. (520.65 ACRES)
U5-0026-0014	S/N 9-300-94 (233) #5112 XREF 5132 SW/4 SW/4; SE/4 SW/4; NW/4 SW/4, SEC 10, TWP 19 S, R 8 E, SLB&M. (123.49 ACRES)
U5-0025-0008	S/N 9-300-94 (233) #7726 XREF 5132 S/2 SE/4; SE/4 SW/4, SEC 9, TWP 19 S, R 8 E, SLB&M. (120.97 ACRES)

## Exhibit B - Zoning Index Map

