

WASATCH COUNTY FIRE DISTRICT ASSESSMENT AREA PROTEST TALLY

Dated February 5, 2014

The Wasatch County Fire District asked Lewis Young Robertson Burningham, Inc. (LYRB) to tally the protests received by the County in relation to the Wasatch county Fire District Assessment Area and to provide a report of the results. LYRB provided that report on December 5, 2012. Since that time, the County has determined it is in its best interest to ask property owners to verify the validity of protests received. LYRB sent letters to property owners on four occasions and asked them to provide information about the protests on file for their property(s). LYRB submits the results and recount in light of these verification efforts as described below:

Methodology. LYRB sent letters on four occasions to various groups of property owners. The table below summaries those mailings. Mailings were always sent with a self-addressed, stamped envelope for convenience in responding. A contact person, phone number, and email address were also provided in case property owners had questions or concerns.

Date	Number	Details	Market Value
September 13, 2013	238 Parcels	First letter to parcels selected by the County.	\$97,216,214
October 18, 2013	143 Parcels	Second letter to parcel owners who had not responded to the first, September 13, letter and for which no returned mail had been received.	\$57,850,867
November 22, 2013	15 Parcels	Certified letter to select parcels who had not responded to the previous two letters.	\$15,341,417
January 17, 2014	9 Parcels	Certified letter to parcels who had not responded to past three letters, indicating their protest may be assumed invalid unless positive response was received validating the protest.	\$10,173,602
January 17, 2014	92 Parcels	First class mail to parcels who had not responded to first or second mailing, indicating their protest may be assumed invalid unless positive response was received validating the protest.	\$30,495,475
January 17, 2014	64 Parcels	First letter to parcels which had not previously been contacted	\$58,287,944

	Number	Market Value	Number Fraudulent and Removed from Tally*	Market Value Fraudulent and Removed from Tally
Parcels Contacted	302	\$155,504,158	58	\$24,497,039
Total Parcels in Assessment Area	2884	\$1,200,190,932		
Percent of Total	10.5%	13.0%	2.0%	2.0%

**67 Parcels had fraudulent protests, but not all were removed from the protest tally because they had valid protests in addition to the fraudulent ones.*

The table below illustrates that nearly half of the responses from property owners contacted were able to confirm at least one of the protests received by the County were not legitimately from the property owner in question.

	Number	Market
Fraudulent	67	\$26,450,416
Parcels Contacted	302	\$155,504,158
Percent Contacted Identified as Fraudulent	22.2%	17.0%
Parcels Responded	138	\$69,187,104
Percent Responded Identified as Fraudulent	48.6%	38.2%

Properties were left in the tally, even if a fraudulent protest was identified for the property, as long as a valid protest for the property was also identified. If a valid protest was not found, the property was taken out of the tally.

Properties where the owner indicated the protest on file was not signed by them, but rather was submitted via proxy were counted, but the County may choose to exclude those protests. Excluding the protests would be in accordance with the published instructions related to the filing of protests. According to the Notice of Intention to Designate Assessment Area letter sent to each property and property owner in October 2012, and also published in the Wasatch Wave:

“State law requires that protests must be in writing and submitted in person or by mail, with receipt by the County within the time specified in this public notice. Furthermore, such protest shall describe or otherwise identify the property owned by the person filing the protest. Accordingly, the County will not accept or consider emails of protests. Emails are not permitted by state law and it would be extraordinarily challenging to verify the authenticity of emails. Protests need to be filed in writing by the owner of the property which is within the proposed assessment area, and then delivered in person or via mail service (not by proxy) to the County Auditor/Clerk of Wasatch County, Utah with receipt by the County at the place and within the time frame described in this public notice.”



Protests which were postmarked on or before November 8, 2012, had previously been excluded from the tally, but have now been included in this updated tally.

Protests were counted for the address, parcel, or lot described on the protest. Several protests listed an incorrect lot or unit number (i.e. unit I202 when the actual unit owned by the individual listed on the protest is J202). In this case, every effort was made to count the protest in good faith.

If the name on the protest did not match the owner of record, the protest was still counted and a note was made to indicate additional due diligence may be required in verifying the named individual's right to protest the property listed.

Both signed and unsigned protests were counted, but they were tallied separately to improve transparency.

Letters wishing to withdraw protests, which were received after the deadline (close of the public hearing on November 8, 2012) were tallied, but the original protests were not taken out of the tally.

Protests were not counted for properties referenced which are not in the assessment area.

When multiple protests were received for the same property, the protest was counted only once for the property in question.

Protests were counted even when signatures or owner names were misspelled or otherwise deemed unusual (i.e. "Mt. Fed" as the signature for Mountain America Federal Credit Union or signatures from the same owner not matching from one protest to another), unless there was a written statement indicating the person listed on the protest confirmed the protest was not from them, in which case the protest was excluded from the count.

Due Diligence. In light of the many protests which have been confirmed fraudulent by the property owners and the many owners which have yet to respond, LYRB reserves the right to re-examine the protests counted and conduct further due diligence to ensure the legitimacy of the protests, should the County deem it necessary.

Results. After counting the protests received from Wasatch County, LYRB confirms that the total amount of protests in the official count is less than 50% of the market value of properties to be assessed. Many suspicious protests have yet to be validated by the property owners, and as such LYRB advises that the Fire District consider the calculations below only as indicative of being at less than 50% of protests, inclusive of any existing irregularities which have yet to be confirmed valid or invalid. We recommend that the Fire District reserve the right to complete a final count with appropriate due diligence on each protest as needs may warrant.



	% of Market Value	Market Value	Description
	50.32%	\$603,936,495	Signed Protests
Plus	1.97%	\$ 23,627,177	Unsigned Protests
Minus	0.38%	\$ 4,503,450	Protests Withdrawn before the Deadline
Minus	2.04%	\$ 24,497,039	Protests with a Written Statement indicating the Protest was not from the Person Named on the Protest
Equals	49.87%	\$598,563,183	Total Protests Counted
Minus	0.25%	\$ 3,054,144	Proxy Protest (Optional)
Equals	49.62%	\$595,509,039	Total Protests Counted (Without Proxy Ballots)
Minus	0.85%	\$ 10,173,602	9 Certified Letters with No Response (Optional)
Equals	48.77%	\$585,335,437	Total Protests Counted (W/o Proxy or No Response)

The County could also choose to exclude additional proxy votes as they are discovered.

Additionally, there are 81 parcels which received three letters (sent first class instead of certified) which have not responded to the request for verification and could be excluded at the County's discretion. These parcels represent 2.36% or \$28,265,959 of market value.

The 57 Stitching Mayflower properties, worth 4.34% or \$52,133,740 of market value, have been included in this tally even though the County has indicated that the new management does not support the protest which had previously been made. Late withdrawals are still included in the tally.

The County may also want to note that of the 2884 parcels in the assessment area, 983 are currently on record as desiring to protest (signed, unsigned, and late; less those withdrawn or fraudulent). This is only 34.08% of all the parcels in the assessment area.