

UTAH INLAND PORT AUTHORITY

RESOLUTION 2025-14

**A RESOLUTION OF THE UTAH INLAND PORT
AUTHORITY BOARD AMENDING THE CROSSROADS
PUBLIC INFRASTRUCTURE DISTRICT AND APPOINTING
TWO ADDITIONAL TRUSTEES**

WHEREAS, pursuant to §11-58-301(1) Utah Code Annotated as amended (“UCA”), the Utah Inland Port Authority (“Authority”) is “governed by a board which shall manage and conduct the business and affairs of the Authority”; and

WHEREAS, pursuant to §17D-4-202(1) Utah Code Annotated 1953, as amended (“UCA”), “the legislative body or board of the creating entity shall appoint the members of the board of a public infrastructure district, in accordance with the governing document”; and

WHEREAS, the Authority heretofore approved the creation of the Crossroads Public Infrastructure District (the “District”) and appointed a board of trustees of the District (the “District Board”); and

WHEREAS, without any intended impact to any and all related prior actions heretofore, the Authority Board desires to reconsider, approve, adopt, and ratify (as necessary) the amended District governing document (the “Governing Document”) and appoint two persons identified below to the Crossroads District Board of Trustees as provided in the governing document, both of which were approved by the Board on April 4, 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE AUTHORITY BOARD as follows:

1. The Authority Board has found and determined that the appointment of two additional trustees (Amy Brown Coffin and Victoria Petro) and amendment of the Governing Document, attached as Exhibit A, and all other prior approvals related thereto, all of which comprise (the “Prior Approval”), is hereby approved, adopted and ratified (as necessary) without any intended impact to the Prior Approval and any and all related actions taken in reliance thereon.
2. This Resolution is effective March 11, 2025, upon the affirmative vote of the Authority Board.

PASSED AND ADOPTED by the Authority Board this 11th day of March, 2025.

Utah Inland Port Authority



Abby Osborne
Chair

Attest:



Authority Staff

EXHIBIT A

Crossroads PID Governing Document

**GOVERNING DOCUMENT
FOR
UIPA CROSSROADS PUBLIC INFRASTRUCTURE DISTRICT
A SUBSIDIARY OF THE
UTAH INLAND PORT AUTHORITY**

TABLE OF CONTENTS

I. REVISION TABLE 2

II. INTRODUCTION 3

 A. Purpose and Intent..... 3

 B. Need for the District..... 3

 C. Objective of UIPA Regarding District’s Governing Document. 3

III. DEFINITIONS..... 4

IV. BOUNDARIES..... 6

V. DESCRIPTION OF PROPOSED POWERS, IMPROVEMENTS AND SERVICES..... 6

 A. Powers of the District and Governing Document Amendment. 6

 1. Operations and Maintenance..... 6

 2. Construction Standards Limitation. 6

 3. Procurement. 7

 4. Annexation and Withdrawal. 7

 5. Bankruptcy Limitation. 7

 6. Governing Document Amendment Requirement. 7

 B. Planning, Design, and Construction of Public Improvements..... 8

VI. THE DISTRICT BOARD OF TRUSTEES..... 8

 A. Board Composition. 8

 B. Terms. 8

 C. Vacancy..... 8

 D. Conflicts of Interest..... 9

 E. District Executive Director. 9

VII. FINANCIAL PLAN..... 9

 A. General..... 9

 B. Maximum Voted Interest Rate and Maximum Underwriting Discount. 9

 C. Maximum Debt Mill Levy..... 9

 D. Maximum Debt Mill Levy Imposition Term. 10

 E. Debt Repayment Sources..... 10

VIII. DISSOLUTION 10

IX. DISCLOSURE TO PURCHASERS..... 10

LIST OF EXHIBITS

- EXHIBIT A** Legal Descriptions
- EXHIBIT B** Initial District Boundary Map

I. REVISION TABLE

The Crossroads PID Governing Document was originally prepared by:

Gilmore & Bell, P.C.15 West South Temple, Suite 1450 Salt Lake City, UT 84101
on October 11, 2021

| Version | UIPA Board Approval Date | Crossroads PID Board Approval Date | Revision Author | Summary of Revisions |
|----------------|---------------------------------|---|------------------------|--|
| 2.0 | April 4, 2023 | May 11, 2023 | Amy Brown Coffin | Added revision table, Updated terms and district executive director role |

II. INTRODUCTION

A. Purpose and Intent.

The District is a subsidiary of UIPA and it is intended that the District will provide a part or all of the Public Improvements for the use and benefit of all anticipated inhabitants and taxpayers of the District the project area of UIPA (the “Project Area”) and to operate and maintain all or a portion of the Public Improvements. The primary purpose of the District will be to finance the construction and operation and maintenance of these Public Improvements.

B. Need for the District.

There are currently no other governmental entities located in the immediate vicinity of the District that consider it desirable, feasible or practical to undertake the planning, design, acquisition, construction installation, relocation, redevelopment, and financing of the Public Improvements needed for the Project or to provide for the operation and maintenance of the Public Improvements. Formation of the District is therefore necessary in order for the Public Improvements required for the Project to be provided and to be operated and maintained in the most economic manner possible.

C. Objective of UIPA Regarding District’s Governing Document.

UIPA’s objective in approving the Governing Document for the District is to authorize the District to provide for the planning, design, acquisition, construction, installation, relocation and redevelopment of the Public Improvements from the proceeds of Debt to be issued by the District and to allow the District to operate and maintain the Public Improvements by charging Fees, Assessments or taxes. All Debt is expected to be repaid by tax differential, taxes imposed and collected, and/or repaid by Assessments. All operation and maintenance relating to the Public Improvements is expected to be paid from Fees, Assessments, or taxes paid by property owners and other users. It is the intent of UIPA that the District will continue to charge or levy, as applicable, Fees, Assessments, and taxes and to operate and maintain the Public Improvements after payment or defeasance of all Debt incurred.

The primary purpose is to provide for the Public Improvements associated with development and regional needs and for the provision of operation and maintenance of the Public Improvements.

The District shall be authorized to finance the Public Improvements that can be funded from Debt to be repaid from Assessments or from tax revenues collected from a mill levy which shall not exceed the Maximum Debt Mill Levy on taxable properties and which shall not exceed the Maximum Debt Mill Levy Imposition Term on taxable properties. It is the intent of this Governing Document to assure to the extent possible that no taxable property bear an economic burden that is greater than that associated with the Maximum Debt Mill Levy in amount and that no taxable property bear an economic burden that is greater than that associated with the Maximum Debt Mill Levy Imposition Term in duration even under bankruptcy or other unusual situations. Generally, the cost of Public Improvements that cannot be funded within these parameters are not costs to be paid by the District.

III. DEFINITIONS

In this Governing Document, the following terms shall have the meanings indicated below, unless the context hereof clearly requires otherwise:

Act: means collectively, the Assessment Act, the Local District Act, the UIPA Act, and the PID Act.

Assessment: means assessments levied in an assessment area created within the District.

Assessment Act: means Title 11, Chapter 42 of the Utah Code, and Title 11, Chapter 42a, each as amended from time to time.

District Board: means the board of trustees of the District.

Bond, Bonds or Debt: means bonds or other obligations, including loans of any property owner, for the payment of which the District has promised to impose an *ad valorem* property tax mill levy, and/or collect Assessments.

District: means the UIPA Crossroads Public Infrastructure District.

District Area: means the property within the Initial District Boundary Map.

District Executive Director: means the Executive Director or Executive Director pro tem of the District.

End User: means any owner, or tenant of any owner, of any taxable improvement within the District, who is intended to become burdened by the imposition of ad valorem property taxes subject to the Maximum Debt Mill Levy. By way of illustration, a resident homeowner, renter, commercial property owner, or commercial tenant is an End User. The business entity that constructs homes or commercial structures is not an End User.

Fees: means any fee imposed by the District relating to services provided by the District.

Financial Plan: means the Financial Plan described in Section VI which describes (i) the potential means whereby the Public Improvements may be financed; (ii) how the Debt is expected to be incurred; and (iii) the estimated operating revenue derived from property taxes for the first budget year.

General Obligation Debt: means a Debt that is directly payable from and secured by ad valorem property taxes that are levied by the District and does not include Limited Tax Debt.

Governing Document: means this Governing Document for the District approved by the UIPA Board.

Governing Document Amendment: means an amendment to the Governing Document approved by the UIPA Board in accordance with UIPA’s ordinance and the applicable state law and approved by the District Board in accordance with applicable state law.

Initial District Boundaries: means the boundaries of the area described in the Initial District Boundary Map.

Initial District Boundary Map: means the map attached hereto as **Exhibit B**, describing the District’s initial boundaries.

Limited Tax Debt: means a debt that is directly payable from and secured by ad valorem property taxes that are levied by the District which may not exceed the Maximum Debt Mill Levy.

Local District Act: means Title 17B of the Utah Code, as amended from time to time, including the PID Act.

Maximum Debt Mill Levy: means the maximum mill levy the District is permitted to impose for payment of Debt as set forth in Section VI.C below.

Maximum Debt Mill Levy Imposition Term: means the maximum term for imposition of a mill levy for any given series of bonds as set forth in Section VI.D below.

Project: means the development or property commonly referred to as the UIPA Crossroads.

PID Act: means Title 17D, Chapter 4 of the Utah Code, as amended from time to time and any successor statute thereto.

Public Improvements: means a part or all of the improvements authorized to be planned, designed, acquired, constructed, installed, relocated, redeveloped and financed as generally described in the Local District Act to serve the future taxpayers and inhabitants of the District Area as determined by the District Board.

State: means the State of Utah.

Taxable Property: means real or personal property within the District Area subject to ad valorem taxes imposed by the District.

Trustee: means a member of the District Board.

UIPA: means the Utah Inland Port Authority, created in Section 11-58-201 of the UIPA Act.

UIPA Act: means Title 11, Chapter 58 of the Utah Code, as amended from time to time.

UIPA Board: means the Board of Directors of UIPA.

UIPA Executive Director: means the Executive Director or Executive Director pro tem of UIPA.

UIPA Crossroads Trustees: means the five Trustees appointed from the UIPA Board.

Utah Code: means the Utah Code Annotated 1953, as amended.

IV. BOUNDARIES

The area of the Initial District Boundaries includes approximately forty-two (42) acres. A preliminary legal description of the Initial District Boundaries is attached hereto as **Exhibit A**. A preliminary map of the Initial District Boundaries is attached hereto as **Exhibit B**. Such boundaries may be finalized by the UIPA Executive Director as they become available. It is anticipated that the District's boundaries may change from time to time as it undergoes annexations and withdrawals pursuant to Section 17D-4-201, Utah Code, subject to Article V below.

V. DESCRIPTION OF PROPOSED POWERS, IMPROVEMENTS AND SERVICES

A. Powers of the District and Governing Document Amendment.

The District shall have all powers and authorities granted to it pursuant to the Act and is authorized to provide the Public Improvements within and without the boundaries of the District as such power and authority is described in the Act, and other applicable statutes, common law and the Constitution, subject to the limitations set forth herein.

1. Operations and Maintenance.

The purpose of the District is to plan for, design, acquire, construct, install, relocate, redevelop and finance the Public Improvements. The District shall dedicate the Public Improvements to UIPA or other appropriate public entity or owners association. The District shall be authorized, but not obligated, to own, operate and maintain Public Improvements not otherwise required to be dedicated to UIPA or other public entities, including, but not limited to: street improvements (including roads, curbs, gutters, culverts, sidewalks, bridges, parking facilities, paving, lighting, grading, landscaping, and other street improvements), traffic and safety controls, retaining walls, park and recreation improvements and facilities, trails, transportation improvements (including rail lines and rail yards, warehouses, and other transportation improvements), open space, landscaping, drainage improvements (including detention and retention ponds, trickle channels, and other drainage facilities), irrigation system improvements (including wells, pumps, storage facilities, and distribution facilities), telecommunications system improvements (including fiber lines, cell phone towers, transmission lines, logistics equipment, satellites, and related telecommunications system improvements), and all necessary equipment and appurtenances incident thereto. The District shall be authorized to operate and maintain the Public Improvements and to charge Fees, Assessments or taxes as authorized under the Act, including pursuant to any amendments or successor statutes thereto.

2. Construction Standards Limitation.

The District will ensure that the Public Improvements are designed and constructed in accordance with the standards and specifications of UIPA and of other governmental

entities having proper jurisdiction. The District will obtain applicable permits for construction and installation of Public Improvements prior to performing such work.

3. Procurement.

The District shall be subject to the Utah Procurement Code, Title 63G, Chapter 6a. Notwithstanding this requirement, the District may acquire completed or partially completed improvements for fair market value as reasonably determined by any one of a surveyor or engineer that the District employs or engages to perform the necessary engineering services for and to supervise the construction or installation of the improvements, the District Board, or the UIPA Board.

4. Annexation and Withdrawal.

After finalization of the boundaries of the District by the UIPA Executive Director, any annexation or withdrawal to or from the District shall require the consent of the UIPA Board and the PID Board.

5. Bankruptcy Limitation.

All of the limitations contained in this Governing Document, including, but not limited to, those pertaining to the Maximum Debt Mill Levy, Maximum Debt Mill Levy Imposition Term and the Fees have been established under the authority of UIPA to approve a Governing Document with conditions pursuant to Section 17D-4-201(5), Utah Code. It is expressly intended that such limitations:

(a) Shall not be subject to set-aside for any reason or by any court of competent jurisdiction, absent a Governing Document Amendment; and

(b) Are, together with all other requirements of Utah law, included in the “political or governmental powers” reserved to the State under the U.S. Bankruptcy Code (11 U.S.C.) Section 903, and are also included in the “regulatory or electoral approval necessary under applicable nonbankruptcy law” as required for confirmation of a Chapter 9 Bankruptcy Plan under Bankruptcy Code Section 943(b)(6).

Any Debt, issued with a pledge or which results in a pledge, that exceeds the Maximum Debt Mill Levy and the Maximum Debt Mill Levy Imposition Term, shall be deemed a material modification of this Governing Document and shall not be an authorized issuance of Debt unless and until such material modification has been approved by UIPA as part of a Governing Document Amendment.

6. Governing Document Amendment Requirement.

(a) This Governing Document has been designed with sufficient flexibility to enable the District to provide required facilities under evolving circumstances without the need for numerous amendments.

(b) Subject to the limitations and exceptions contained herein, this Governing Document may be amended with the consent of the UIPA Board and the District Board approving such amendment.

(c) Prior to the recording of this Governing Document, the UIPA Executive Director is authorized to correct errors or omissions herein and to finalize and amend the terms hereof.

B. Planning, Design, and Construction of Public Improvements.

The District shall have authority to provide for the planning, design, acquisition, construction, installation, relocation, redevelopment, maintenance, and financing of the Public Improvements within and without the boundaries of the District.

All of the Public Improvements will be designed in such a way as to assure that the Public Improvements standards will be compatible with those of UIPA and/or any other applicable public entity. All construction cost estimates are based on the assumption that construction conforms to applicable local, State or Federal requirements.

VI. THE DISTRICT BOARD OF TRUSTEES

A. Board Composition.

The District Board shall be composed of five Trustees who shall be appointed by the UIPA Board pursuant to the PID Act (the “UIPA Crossroads Trustees”). Unless otherwise determined by the UIPA Board, the District Board shall be comprised as follows: the Executive Director of UIPA, the Chair of the UIPA Board, the Vice Chair of the UIPA Board, and two persons appointed by resolution by the UIPA Board.

B. Terms.

The terms of the UIPA Crossroads Trustees who are also on the UIPA Board shall run concurrent with their terms on the UIPA Board (provided that any UIPA Crossroads Trustee whose term has expired shall continue until replaced). The terms of the UIPA Crossroads Trustees who are also employees of UIPA (including the Executive Director of UIPA) shall run concurrent with their employment; provided, however, that the UIPA Board may remove such UIPA employees as UIPA Crossroads Trustees at any time, with or without cause, and may appoint new persons to serve as UIPA Crossroads Trustees, by majority vote of the UIPA Board regardless of the continuation or termination of employment of such persons by UIPA. The UIPA Crossroads Trustees who are not on the UIPA Board and are not employees of UIPA may be removed and replaced at any time, with or without cause, by majority vote of the UIPA Board. Notwithstanding anything to the contrary in this Article VI paragraph B, all UIPA Crossroads Trustees serve at the pleasure of the UIPA Board and any UIPA Crossroads Trustee may be removed and replaced at any time, with or without cause, by majority vote of the UIPA Board.

C. Vacancy.

During any period of vacancy in the role of UIPA Executive Director, the UIPA Board may appoint an additional UIPA Crossroads Trustee. Upon a vacancy of a UIPA Crossroads

Trustee appointed by the District Board, such vacancy may be filled by resolution of the District Board.

D. Conflicts of Interest.

UIPA Crossroads Trustees shall disclose all conflicts of interest. Any UIPA Crossroads Trustee who discloses such conflicts in accordance with 17D-4-202 and 67-16-9, Utah Code, shall be entitled to vote on such matters.

E. District Executive Director.

There is hereby created the position of District Executive Director. The District Executive Director shall serve at the will of the UIPA Board and have duties as shall be determined by the UIPA Executive Director. The District Executive Director shall be the Chief Financial Officer of UIPA.

VII. FINANCIAL PLAN

A. General.

The District shall be authorized to provide for the planning, design, acquisition, construction, installation, relocation and/or redevelopment of the Public Improvements from its revenues and by and through the proceeds of Debt to be issued by the District. The Financial Plan for the District shall be to issue such Debt as the District can reasonably pay within the Maximum Debt Mill Levy Imposition Term from revenues derived from the Maximum Debt Mill Levy, Assessments and other legally available revenues. All bonds and other Debt issued by the District may be payable from any and all legally available revenues of the District, including general ad valorem taxes to be imposed upon all Taxable Property within the District and Assessments. The District will also rely upon various other revenue sources authorized by law. These will include the power to assess Fees, penalties, or charges, including as provided in Section 17D-4-304, Utah Code, as amended from time to time.

B. Maximum Voted Interest Rate and Maximum Underwriting Discount.

The interest rate on any Debt is expected to be the market rate at the time the Debt is issued. In the event of a default, the proposed maximum interest rate on any Debt is not expected to exceed eighteen percent (18%). The proposed maximum underwriting discount will be five percent (5%). Debt, when issued, will comply with all relevant requirements of this Governing Document, State law and Federal law as then applicable to the issuance of public securities.

C. Maximum Debt Mill Levy.

(a) The “Maximum Debt Mill Levy” shall be the maximum mill levy the District is permitted to impose upon the taxable property within the District for payment of Limited Tax Debt shall be fifteen (15) mills; provided that such levy shall be subject to adjustment as provided in Section 17D-4-301(8), Utah Code.

(b) Such Maximum Debt Mill Levy may only be amended pursuant to a Governing Document Amendment and as provided in Section 17D-4-202, Utah Code.

D. Maximum Debt Mill Levy Imposition Term.

Each bond issued by the District shall mature within forty (40) years from the date of issuance of such bond. In addition, no mill levy may be imposed for the repayment of a series of bonds after a period exceeding forty (40) years from the date of issuance of such bond (the “Maximum Debt Mill Levy Imposition Term”).

E. Debt Repayment Sources.

The District may impose a mill levy on taxable property within its boundaries and collect tax differential pledged by UIPA as a primary sources of revenue for repayment of debt service. The District may also rely upon various other revenue sources authorized by law. At the District’s discretion, these may include the power to assess Assessments, penalties, or charges, including as provided in Section 17D-4-304, Utah Code, as amended from time to time. Except as described in Section VI.C(a), the debt service mill levy in the District shall not exceed the Maximum Debt Mill Levy or, the Maximum Debt Mill Levy Imposition Term, except for repayment of General Obligation Debt.

The District shall not be permitted to charge an End User the costs of any portion of a Public Improvement for which such End User has already paid or is presently obligated to pay through any combination of mill levy, Assessment, or impact fee. This provision shall not prohibit the division of costs between mill levies, Assessments, or impact fees, but is intended to prevent double taxation of End Users for the costs of Public Improvements.

VIII. DISSOLUTION

Upon an independent determination of the UIPA Board that the purposes for which the District was created have been accomplished, the District agrees to file petitions in the appropriate District Court for dissolution, pursuant to the applicable State statutes. In no event shall a dissolution occur until the District has provided for the payment or discharge of all of their outstanding indebtedness and other financial obligations as required pursuant to State statutes.

IX. DISCLOSURE TO PURCHASERS

Within thirty (30) days of the effective date of the resolution of UIPA creating the District, the District Board shall record a notice with the recorder of Salt Lake County. Such notice shall (a) contain a description of the boundaries of the District, (b) state that a copy of this Governing Document is on file at the office of UIPA, (c) state that the District may finance and repay infrastructure and other improvements through the levy of a property tax; (d) state the Maximum Debt Mill Levy of the District; and (d) if applicable, stating that the debt may convert to general obligation debt and outlining the provisions relating to conversion. Such notice shall further be filled with UIPA.

**EXHIBIT A
LEGAL DESCRIPTION**

Lot 2, WEST SALT LAKE INTERMODAL SUBDIVISION, according to the official plat thereof as recorded in the office of the Salt Lake County Recorder, State of Utah on November 27, 2002 as Entry No. 8437581 in Book 2002P at Page 345.

LESS AND EXCEPTING THEREFROM any portion lying within the bounds of the following described tract of land conveyed to the Utah Department of Transportation, as disclosed by that certain Quit Claim Deed recorded February 19, 2020 as Entry No. 13197240 in Book 10898 at Page 5018 in the office of the Salt Lake County Recorder, to-wit:

A parcel of land in fee for the widening of the existing 5600 West Street (SR-172) known as Project No. F-0172(32)7, being part of an entire tract of property situate in Lot 2, West Salt Lake Intermodal Subdivision, recorded as Entry No. 8437581, Book 2002P, Page 345, in the office of the Salt Lake County Recorder and in the NW1/4 SW1/4 of Section 12, T.1S., R.2W., S.L.B.&M. The boundaries of said parcel of land are described as follows:

Beginning at the southwest corner of said Lot 2, which corner is 75.00 feet perpendicularly distant easterly from the 5600 West Street Right of Way Control Line opposite approximate engineer station 89+07.63; and running thence N.00°01'01"E. 50.87 feet along the existing easterly right of way line of 5600 West Street (SR-172) to a point 75.00 feet perpendicularly distant easterly from said control line opposite engineer station 89+58.50; thence S.51°17'52"E.

65.23 feet to a point 43.00 feet perpendicularly distant northerly from the 1100 South Street Right of Way Control Line opposite engineer station 4001+26.00; thence S.00°05'44"E. 10.00 feet to the existing northerly right of way line of 1100 South Street at a point 33.00 feet perpendicularly distant northerly from said control line opposite engineer station 4003+26.00; thence S.89°54'16"W. (S.89°54'16"W. by record) 50.93 feet along said existing northerly right of way line to the point of beginning as shown on the official map of said project on file in the office of the Utah Department of Transportation.

(Note: Rotate all bearings in the above description 00°14'17" clockwise to obtain highway bearings.)

ALSO LESS AND EXCEPTING THEREFROM any portion lying within the bounds of the following described tract of land conveyed to Salt Lake City Corporation, a Utah municipal corporation, as disclosed by that certain Quit Claim Deed recorded February 19, 2020 as Entry No. 13197247 in Book 10898 at Page 5046 in the office of the Salt Lake County Recorder, to-wit:

A parcel of land in fee for the widening of the existing 5600 West Street (SR-172) known as Project No. F- 0172(32)7, being part of an entire tract of property situate in Lot 2, West Salt Lake Intermodal Subdivision, recorded as Entry No. 8437581, Book 2002P, Page 345, in the office of the Salt Lake County Recorder and in the NW1/4 SW1/4 of Section 12, T.1S., R.2W., S.L.B.&M. The boundaries of said parcel of land are described as follows:

Beginning at a point in the existing northerly right of way line of 1100 South Street, said point is

50.93 feet N.89°54'16"E. from the southwest corner of said Lot 2, said point is also is 33.00 feet perpendicularly distant northerly from the 1100 South Street Right of Way Control Line opposite approximate engineer station 4001+26.00; and running thence N.00°05'44"W. 10.00 feet to a point 43.00 feet perpendicularly distant northerly from said control line opposite engineer station 4001+26.00; thence N.89°54'16"E. 109.00 feet along a line parallel with said control line to a point opposite engineer station 4002+35.00; thence S.82°58'14"E. 80.62 feet to said existing northerly right of way line of 1100 South Street at a point 33.00 feet perpendicularly distant northerly from said control line opposite engineer station 4003+15.00; thence S.89°54'16"W. (S.89°54'16"W. by record) 189.00 feet along said existing northerly right of way line to the point of beginning as shown on the official map of said project on file in the office of the Utah Department of Transportation.

(Note: Rotate all bearings in the above description 00°14'17" clockwise to obtain highway bearings.)

