



Association of Condominium Owners

February 28, 2024

Re: Special Assessment for Sewer Line Repair

Dear Tamarron Owners:

I am writing to inform you that the TACO Board believes it has incorrectly special assessed owners for the repair and replacement of sewer lines serving the Lodge.

On or about February 13, 2024, you received an email from the Board advising that the Board would special assess all owners (378 Units) equally in the sum of \$758 for the cost to repair and replace ten sewer lines emanating from the Lodge and running into the main line. As the condition of the lines posed a serious health risk and we were advised that the lines were at the point of leaching or decomposition, we were eager to take immediate action to resolve the situation. In our haste, we summarily levied the special assessment on all owners given that the sewer lines are a general common element of TACO.

Notwithstanding the fact that the utility lines are general common element, a number of owners have brought to our attention that Section 11.5 of the Second Amended and Restated Declaration of Covenants and Restrictions for Condominiums at Tamarron (the "Declaration") provides that special assessments for common expenses **may be assessed only against the Owners of the affected Units**. Specifically, *"Any extraordinary maintenance, repair or restoration work on fewer than all of the Units (for example, restoration work on only Units comprising "Pine Cone") may be borne by the Owners of those affected Units only..."*

As pointed out by many Owners and the contractors we have employed to do the repair work, all of the sewer lines subject to repair and replacement are lines which only serve the Lodge and which are only for the benefit of the Lodge Units and persons who utilize common area portions of the Lodge. Outlying units do not utilize and are not served by the sewer lines which are currently being repaired.

The Board recently levied a special assessment for the repair of Lodge roofs and exteriors. All building roofing and exterior siding are also general common elements of TACO; however, the Board assessed only the Lodge Unit owners for the cost of such repair and restoration and allocated 26% of the repair costs to be borne by all owners to cover the restaurant, conference rooms, entrance lobby and other portions of the building which serve the entire TACO community.

We find that the repair of the sewer lines serving the Lodge is similar to the repairs made to the Lodge roofing and exteriors. Given the precedent established by the Board's prior special assessments for repair of roofs and exteriors, we do not believe that we can treat this situation differently. Therefore, considering the Board's prior special assessment, the fact that the sewer lines serve and benefit only the Lodge complex, and upon consultation with legal counsel, the Board has come to the conclusion that the Board needs to revisit its decision at a special meeting of the Board to be held on Monday March 4 at 1:00 PM MT.

If you have not paid the special assessment of \$758, please hold off on paying it until after the meeting on March 4. If you have paid it and there is a change in the amount that you owe, the Board will make the appropriate adjustment in your billing.

If you are interested in this matter, I encourage you to attend the special meeting of the Board on March 4.

Respectfully yours,

A handwritten signature in blue ink that reads "Stacey Lanus". The signature is written in a cursive style with a large, sweeping flourish at the end.

Stacey Lanus, President

TACO Executive Board