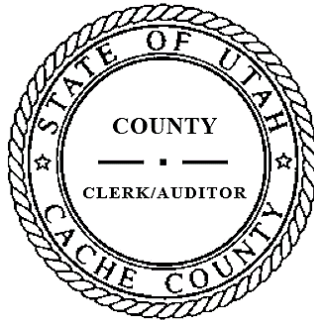


CACHE COUNTY
CACHE COUNTY CORPORATION
REAL PROPERTY ASSET
TAX YEAR 2022

2023



OFFICE OF THE
COUNTY CLERK/AUDITOR

Audit Leadership:

County Clerk/Auditor: Jess W. Bradfield

Deputy Internal Auditor: Katherine Becker, CFE

Project Name– Real Property Asset Audit	Workpaper Index # 9
FINAL	Tax Year 2022

PURPOSE

Pursuant to Cache County Code 3.40.020 Procedures (A). The county auditor shall maintain an official inventory of all county general fixed assets in accordance with the provisions of Utah Code Annotated section 17-36-6(1)(i), as amended, and a list of all county property that has been declared surplus. The following report is a review of the real property parcels held by Cache County Corp in the tax year 2022 and coded as non-taxable. The Internal Auditor ascertained which parcels are structures, roads, canals, and gravel pits; Cross-referenced with the County’s liability insurance schedule; lastly annotating which parcels may be considered for surplus or other issues that should be presented to the County Council and County Executive.

PROCEDURES PERFORMED

The Internal Auditor pulled a listing of all real parcels coded as “NT” (non-taxable) and deeded to Cache County Corporation for the 2022 property tax cycle. The Internal Auditor then exported a GIS parcel listing for comparison. After addressing the parcel count discrepancies, the Internal Auditor looked at each parcel in the GIS mapping tool to annotate what the parcel included and whether it needed further review. Additionally, all structures and parking lots were set aside to verify that they are listed on the County’s Liability Insurance.

FINDINGS

342 parcels were pulled out of the County’s assessment system, and 337 parcels were generated from the GIS mapping system. There are seven (7) parcels in the GIS data but not the tax data and thirteen (13) parcels in the tax data but not the GIS data [See Findings 1 & 2].

Of the remaining 329 parcels, 252 are easily discernable as road or road-right-of ways. The other 77 parcels are a mix of Structures, Gravel Pits, Canals, Vacant Lots, and several unknowns. The following report breaks down these parcels by category.

Finding 1 – Seven (7) Missing GIS Parcels in Tax Data

These seven parcels are not on the “NT” Cache County Corp Assessment yet populated on the GIS report because they are new parcels for the tax year 2023, and the GIS report was generated on January 13th, 2023. The assessment data report is specific to the tax year 2022.



Discrepancy	Source	Notes
05-061-0028	GIS	The parcel 05-061-0028 does not exist for the year 2022. Parcel History: SPLIT FROM 0017 5/22
09-027-8001	GIS	The parcel 09-027-8001 does not exist for the year 2022. Parcel History: SPLIT FROM 09-027-0007 7/22
09-027-8002	GIS	The parcel 09-027-8002 does not exist for the year 2022. Parcel History: SPLIT FROM 09-027-0007 7/22
10-043-0037	GIS	The parcel 10-043-0037 does not exist for the year 2022. Parcel History: SPLIT FROM 0003 5/22
11-030-8001	GIS	The parcel 11-030-8001 does not exist for the year 2022. Parcel History: SPLIT FROM 11-030-0051 6/22
11-031-0086	GIS	The parcel 11-031-0086 does not exist for the year 2022. Parcel History: SPLIT FROM 0085 4/22
11-031-0087	GIS	The parcel 11-031-0087 does not exist for the year 2022. Parcel History: SPLIT FROM 0085 4/22; The legal description changed on 8/22

Auditor Recommendation: No action is recommended.

Finding 2 – Thirteen (13) Missing Tax Data Parcels Not on GIS

Of the Thirteen (13) parcels missing from the County GIS mapping system yet populated on the “NT” Cache County Corp Assessment report: Eleven (11) were closed accounts for 2023, One (1) is in the process of being closed out for 2024, and One (1) had been Deeded to another entity for the 2023 tax year.

Discrepancy	Source	Notes
09-028-0042	TAX	The parcel 09-028-0042 does not exist for the year 2023. Terminated on 12/29/2022. Parcel History: PT 09-028-0009,0020 12/02; PARCEL # CHANGED TO 19-030-0040 12/22
09-029-0039	TAX	The parcel 09-029-0039 does not exist for the year 2023. It was terminated on 12/22/2022. Parcel History: PT 09-029-0013; Remainder 4/91 09-028-0003; Subdivided 8/03; PARCEL # CHANGED TO 19-030-0039 12/22
09-042-0025	TAX	The parcel 09-042-0025 does not exist for the year 2023. It was terminated on 12/21/2022. Parcel History: PT 09-042-0015 3/04; PARCEL # CHANGED TO 19-030-0038 12/22
15-002-0010	TAX	The parcel 15-002-0010 does not exist for the year 2023. It was terminated on 07/20/2022. Parcel History: PT 15-002-0001 2/15; Combined with PT 15-002-0003 4/15; Combined with PT 0009 5/17; Split into new parcel numbers 15-999-0001 & 15-999-0002 7/22
15-010-0008	TAX	The parcel 15-010-0008 does not exist for the year 2023. It was terminated on 10/20/2022. Parcel History: PT 15-010-0001 & 0002 & 0007 4/15; PARCEL # CHANGED TO 19-030-0016 10/22



Discrepancy	Source	Notes
15-011-0014	TAX	The parcel 15-011-0014 does not exist for the year 2023. It was terminated on 07/26/2022. Parcel History: PT 15-011-0007 2/15; COMB W/PT 0005 & 0006 5/17; PARCEL # CHANGED TO 15-011-0014 07/22
15-014-0019	TAX	The parcel 15-014-0019 does not exist for the year 2023. It was terminated on 10/20/2022. Parcel History: PT 15-014-0007 & 0011 2/15; COMB W/PT 0006 & 0018 3/15; COMB W/PT 0005 5/17; REM 1/19-0020 CITY; PARCEL # CHANGED TO 19-030-0017 10/22
15-023-0028	TAX	The parcel 15-023-0028 does not exist for the year 2023. It was terminated on 10/17/2022. Parcel History: PT 15-023-0015 5/00; COMB W/PT 0025 4/01; PARCEL # CHANGED TO 19-030-0006 10/22
15-023-0029	TAX	The parcel 15-023-0029 does not exist for the year 2023. It was terminated on 10/17/2022. Parcel History: PT 15-023-0015 5/00; PARCEL # CHANGED TO 19-030-0013 10/22
15-023-0031	TAX	The parcel 15-023-0031 does not exist for the year 2023. It was terminated on 10/14/2022. Parcel History: PT 15-023-0001 2/15; COMB W/PT 0004,0009,0024 3/15; COMB W/PT 15-023-0023 & 0006 5/17; REM 1/19-0032 CITY; PARCEL # CHANGED TO 19-030-0011 10/22
15-024-0006	TAX	The parcel 15-024-0006 does not exist for the year 2023. It was terminated on 10/21/2022. Parcel History: PT 15-024-0001 & 0004 3/15; COMB W/PT 0003 6/15; PARCEL # CHANGED TO 19-030-0018 10/22
15-015-0026	TAX	The PARCEL NUMBER CHANGED TO 19-030-0045 1/23; THE ORIGINAL PARCEL IS STILL ACTIVE
14-029-0018	TAX	THE PARCEL WAS DEED TO UTAH POWER & LIGHT COMPANY ON 3/11/2022 (see below)

- f. **Public Hearing – Resolution 2022-03 30:03** - A resolution declaring the County’s interest in the Real Property located in Lewiston, Utah, described as the portion of tax Identification parcel number 14-029-0018 that is north of 2000 South Street in Lewiston as surplus Property and approving the disposition thereof
Discussion: County Attorney John Luthy informed that due to a recording error, the county does not own this property and a public hearing is not necessary.

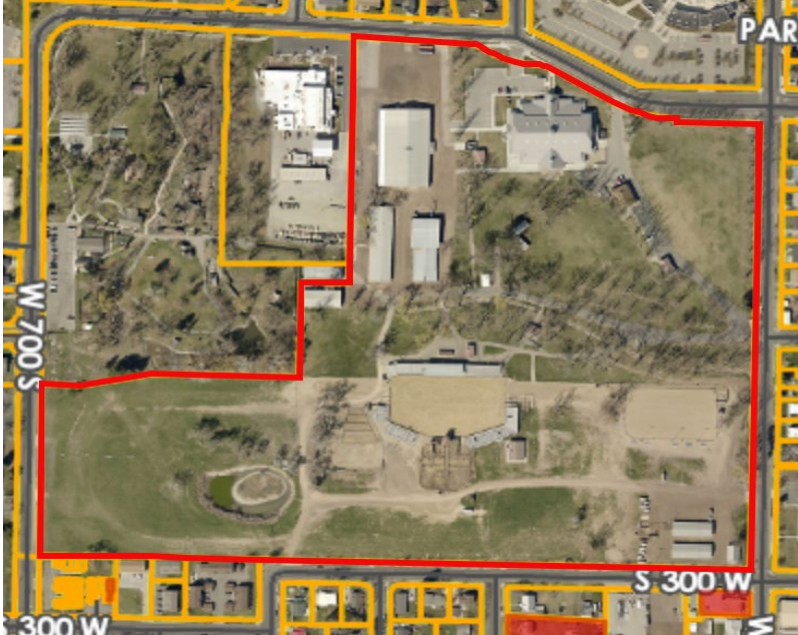


Auditor Recommendation: No action is recommended.

Finding 3– Eighteen (18) Structures and Adjoining Parking Lots


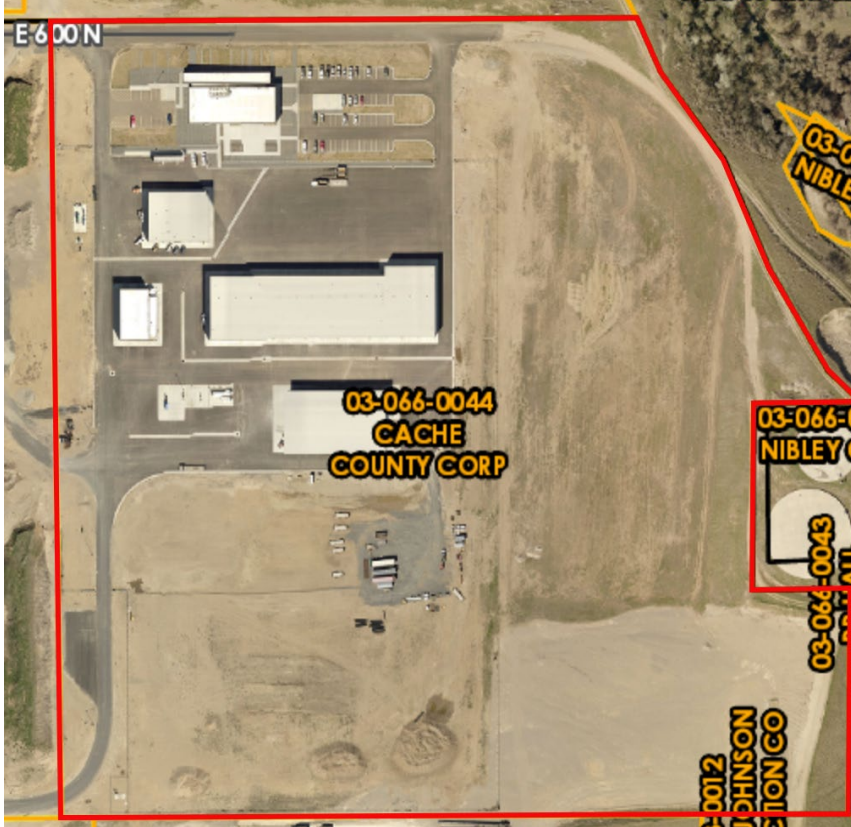

Eighteen (18) parcels deeded to Cache County Corp are designated as structures or parking lots. Parcels 02-058-0056, 05-062-0014, 09-066-0015, 13-048-0007, and 01-014-0016 were all missing situs addresses in the recorder and assessor’s data; the missing situs addresses are highlighted. The thirteen (14) parcels enumerated below are actively in use, and adequately insured,



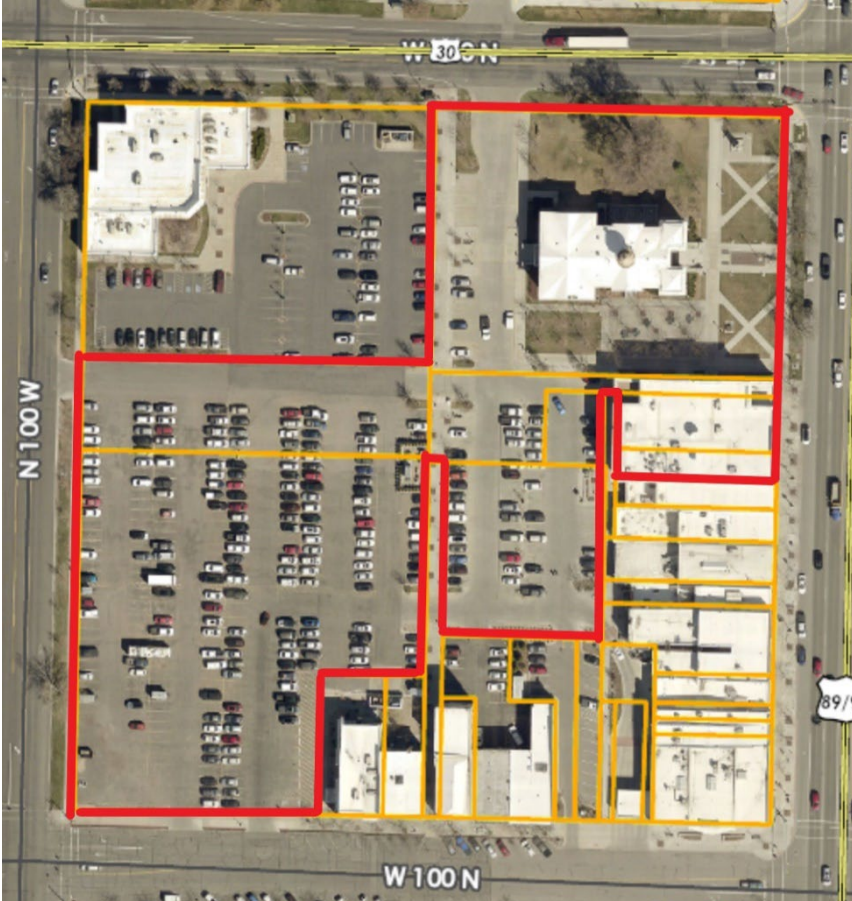
with no apparent issues of risk or title. The other four (4) parcels either have leaseholds to be explained, insurance risks that should be addressed, and/or questionable ownership issues; These four (4) are presented in Findings 4, 5, and 6.

Parcel / Situs / Use / Insurance Policy Number(s)	GIS Image 2022 Data
<p>02-058-0056</p> <p>450 S 500 W LOGAN</p> <p>FAIRGROUNDS 188716, 188738, 188739, 188740, 188741, 188742, 188743, 188746, 188747, 188748, 188749, 188750, 188751, 188752, 188753, 188754, 188757, 188758, 188759, 209295, 209296, 231297</p>	
<p>01-014-0016</p> <p>675 E CENTER HYRUM</p> <p>FIRE & EMS STATION 42 209300</p>	
<p>09-066-0015</p> <p>161 E SR-142 RICHMOND</p> <p>RICHMOND PUBLIC WORKS FACILITY 313955 & 313956</p>	



Parcel / Situs / Use / Insurance Policy Number(s)	GIS Image 2022 Data
<p>05-062-0014</p> <p>525 N 1000 W LOGAN</p> <p>SEARCH & RESCUE 188720, 188721, 188722, 188723, 188756</p>	
<p>03-066-0044</p> <p>1020 E 600 N HYRUM</p> <p>Public Works & Fire District Administration Building 313957, 313962, 313961, 313958, 313960</p>	
<p>05-018-0010</p> <p>339 E 800N LOGAN</p> <p>Children's Justice Center (CJC) 321571</p>	



Parcel / Situs / Use / Insurance Policy Number(s)	GIS Image 2022 Data
<p>179 & 199 N MAIN LOGAN</p> <p>06-019-0009 HISTORIC COURTHOUSE</p> <p>06-020-0016 ADMIN BUILDING</p> <p>06-020-0017 PARKING LOT</p> <p>06-020-0018 PARKING LOT & ADMIN BUILDING</p> <p>06-020-0019 PARKING LOT</p> <p>06-019-0020 PARKING LOT</p> <p>06-019-0006 PARKING LOT</p> <p>06-019-0007 PARKING LOT</p> <p><small>188724 & 188714</small></p>	

Auditor Recommendation: Enter **missing situs information** into the County GIS system and any other place it may be considered helpful. The insurance schedule already has the addresses correctly. The jail and an adjacent lot are not listed as they are new parcels for 2023 (05-061-0017 & 05-061-0028). The Senior Center is not listed as the GIS record shows it deeded to “Senior Citizens of Cache County,” which is incorrect [see Finding 1: Real Asset in the ‘Senior Citizens Board: Chapter 2.52 of Cache County Code: Historic & Financial Review dated August 2, 2022].

Finding 4– Cache Junction Public Works Facility

At the 5700 block of N Hwy 23 in Cache Junction (13-048-0007, exact address unknown), Cache County Public Works operates a road shed and uses the UDOT lot north of it (13-048-0006). It was determined that the County does **not** insure this specific public works building since it has yet to be listed on the property schedule with Utah Trust.


Additionally, the County has been using the UDOT lot 13-048-0006 for over twenty years, first by the Cache County Fire Department and recently by County Public Works for storage. It



would be in the County’s interest to acquire this property from UDOT as the County’s building is in poor condition and will eventually need to be replaced. The UDOT lot would allow for a better building footprint and an adequate turnaround for County vehicles.

Legal for Parcel 13-048-0006 (no book and page reference needed):

LOTS 1, 2, 3, 4 BLK 15 PLAT A CACHE JUNCTION TOWN SVY SEC 30 T 13N R 1W

Parcel / Situs / Use	GIS Image 2022 Data
<p>13-048-0007 ~5700 N HWY 23 CACHE JUNCTION</p> <p>CACHE JUNCTION PUBLIC WORKS FACILITY</p> <p>Not Insured</p>	

Auditor Recommendation: The Cache County Human Resources Director has been notified about the potential need to add this to the property schedule and some minor corrections in property situs addresses.

Finding 5– North Park Interlocal Cooperative, DBA Eccles Ice Center

The Eccles Ice Center located at 180 E 2850 N North Logan (04-058-0046 & 04-058-0047) has a “Master Lease” executed on January 1st, 2001, with Cache County Corp as Lessor (in part) and North Park Interlocal Cooperative, Cache County, Utah (NPIC) as Lessee. The ground lease with NPIC, recorded at Book 989 Page 31 in the County Deed Records, states on its face:

... WHEREAS, under the provisions of a resolution dated February 13, 2001, the County Council of the County has authorized and approved the execution of (i) this Ground Lease, (ii) a Master Lease Agreement dated as of January 1, 2001 (the "Master Lease") between the County and Hyde Park City, Utah ("Hyde Park"), the City of Logan, Utah ("Logan") and North Logan City, Utah ("North Logan" and collectively with Hyde Park and Logan, the "Cities") and the NPIC, wherein the NPIC will lease to the County and the Cities the Property and the Facilities; and has authorized certain actions to be taken by the NPIC in connection with the financing of the Facilities, including the issuance by the NPIC of its Lease Revenue Bonds, Series 2001A (the "Bonds") under an Indenture of



Trust and Pledge dated as of January 1, 2001 (the "Indenture"), between the NPIC and U.S. Bank, National Association, as trustee (the "Trustee");

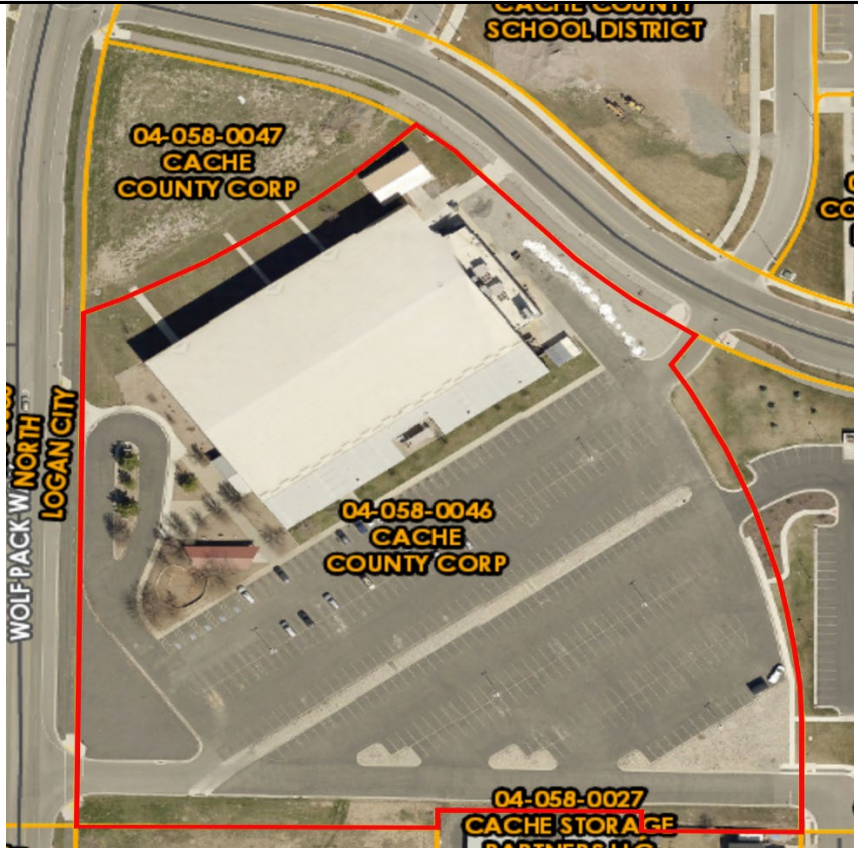
Additionally, Resolutions 2001-07 & 2001-08 were approved in compliance with open meeting law with a 4 to 3 pro-vote of the County Council on February 13th, 2001.

Resolution 2001-07:

A RESOLUTION OF THE COUNTY COUNCIL (THE "COUNCIL") OF CACHE COUNTY, UTAH (THE "COUNTY") UNDER WHICH THE COUNCIL AGREES THAT IT WILL CONSIDER MAKING AN APPROPRIATION TO PAY ANY DEFICIENCY IN FUNDS REQUIRED TO COMPLETE AN ICE SKATING ARENA TO BE CONSTRUCTED IN CACHE COUNTY (THE "PROJECT") OR IN LEASE PAYMENTS UNDER A LEASE BETWEEN THE NORTH PARK INTERLOCAL COOPERATIVE AND THE CITY, ALONG OTHERS, PERTAINING TO THE PROJECT; AND RELATED MATTERS.

Resolution 2001-08:

A RESOLUTION APPROVING A GUARANTEED ENDOWMENT AGREEMENT BETWEEN CACHE COUNTY, LOGAN CITY, NORTH LOGAN CITY, HYDE PARK CITY AND HANSEN FOR THE FUNDING OF OPERATION DEFICITS, PROGRAMS, CAPITAL REPAIRS OR IMPROVEMENTS OF THE BRIDGERLAND ICE ARENA.

Parcel /Situs/Use/ Insurance Policy Number(s)	GIS Image 2022 Data
<p data-bbox="177 1088 544 1196">North Park Interlocal Cooperative, DBA Eccles Ice Center</p> <p data-bbox="284 1312 437 1339">04-058-0047</p> <p data-bbox="169 1352 552 1379">Vacant Lot behind the Ice Arena</p> <p data-bbox="284 1442 437 1469">04-058-0046</p> <p data-bbox="272 1482 448 1545">180 E 2850 N NORTH LOGAN</p> <p data-bbox="244 1621 477 1653">Not County Insured</p>	

Auditor Recommendation: In compliance with the requirements of the ground lease Article XIII.1 Insurance "the NPIC hereby covenants and agrees to at all times provide, maintain, and keep in



force or cause to be kept in force or cause such insurance as set for in Article IX of Master Lease (as defined in the Indenture) with respect to the Facilities.” The Eccles Ice Center did remit a certificate of insurance liability to the Internal Auditor under the name of the Bridgerland Community Ice Center.

According to the recorded ground lease agreement terms, the lease has expired and is currently operating under an assumption of renewal, as described in section 4.2. Nothing in the County minutes discusses this agreement, let alone its renewal in 2013 or 2014. However, Resolution 2016-28, dated November 23rd, 2016, states in its preamble that bond financing the Ice Arena Project was paid in full.

ARTICLE IV

GROUND LEASE TERM

Section 4.1. Commencement of Ground Lease Term. The Ground Lease Term shall commence as of the date of issuance of the Bonds, and shall terminate on December 15, 2014.

Section 4.2. Option to Renew Ground Lease. Notwithstanding anything contained elsewhere herein to the contrary, in the event the capital actually invested by the NPIC in improvements constructed upon the Property has not been fully repaid by the County at the expiration of the term of this Ground Lease, the NPIC, or the Trustee on its behalf, shall have the option to renew this Ground Lease, on the same terms and conditions as set forth herein, for an additional term sufficient to repay said capital, which term, when added to the number of years for which this Ground Lease has theretofore been in effect, shall not exceed forty (40) years.

Presuming two things: The commencement date of the lease was sometime in 2001-2002, and the additional term was enacted to repay the capital; Commingled with the fact that said debt was discharged sometime before November 23rd, 2016; It is the opinion of the Internal Auditor that the leasehold has termed and action is recommended to establish the terms of a ground lease that would, at minimum, cover ten years of dedicated sales & use tax funding approved in Resolution 2016-28. Note: Lease renewal is not mentioned in the resolution’s text.

RESOLUTION OF THE CACHE COUNTY COUNCIL, CACHE COUNTY, UTAH STATING ITS WILLINGNESS AND DIRECTION TO REESTABLISH THE DEDICATION OF A PORTION OF THE LOCAL SALES AND USE TAX REVENUES TO BE RECEIVED BY THE COUNTY TO THE BRIDGERLAND COMMUNITY ICE ARENA, DOING BUSINESS AS THE GEORGE S. ECCLES ICE CENTER (THE "ICE ARENA") TO ASSIST IN THE CONTINUED FUNDING FOR AND GROWTH OF THE LONG TERM ENDOWMENT FOR THE ICE ARENA; AND RELATED MATTERS.



The North Park Interlocal Cooperative has not formally met since June of 2017, at which point their agenda was to approve the minutes from May 2015. No subsequent meeting minutes are available on the County website, and no future meetings appear to be scheduled. As the Ground Lease Agreement is between Cache County and NPIC and there is an issue with the validity of the renewal, The Internal Auditor recommends that the Cooperative schedule a meeting to discuss the presumed expired lease agreement and its terms. Such a request may be made by the County per Article XI Section 11.2 of the original Ground Lease.

Finding 6– Bear River Health Department: John C. Bailey Building

Contract 87-12, dated December 31st, 1987, was the Real Estate Purchase Contract for the land of the new Health Department building. The contract is between “Seller(s)” Golden R. Stettler and Hazel C. Stettler, husband and wife, and “Buyer” Bear River District Health Department, an agency of Cache County, Utah. Some key provisions in this contract regarding the issue of ownership are as follows:

Preamble C: This contract is subject to the specific conditions outlined in Paragraphs 3 and 8 here in and the specific approval of this contract by the Cache County Council.

Section 5. Deed. c. The warranty deed shall convey fee simple title on behalf of the Buyer to “Cache County Corporation.”

Before the February 23rd, 1988 County Council meeting, the Cache County Council presumably pledged \$190,000 to the construction of what is now the John C. Bailey Building operated by the Bear River Health Department. As cited in the meeting minutes, the Council was presented with an option to go for a 10-year bond with a total debt service of \$240,000 by the Utah Counties Finance Cooperative.

In the March 8th, 1988 County Council minutes, Dr. John Bailey, current Director of the Bear River Health Department, presented with a handout of potential revenues and funding options for the County’s \$190,000 investment (+ or – 7% contingency differential). The provided handout states, “The County will likely become owners of a \$680,000 property for an investment of 27.9% participation of total cost.”

And again later on the handout:



ADVANTAGES OF PROPOSAL TO COUNTY

1. The County becomes owner of a \$680, 000 property for a 27.9% investment of total project cost.
2. Saves bonding costs of \$500,000 - \$600,000 over a 20 year period.
3. Will be relieved of Operation and maintenance responsibility on a building somewhat remote to other county properties.

The Council discussed the bond proposal from the February 23rd, 1988 meeting or the use of funds on hand in the Capital Projects fund. It was unanimously pro by the Council present to "not adopt the bonding proposal in funding the Health Department Building and that we (the council) go ahead and acknowledge our \$190,000 commitment at this time in cash reserve and look to what additional cost over-runs there might be in subsequent budgets."

In the December 13th, 1988 meeting minutes, the County Executive asked for clarification whether \$26,586.55 in provided gravel fill from the County Road Department was part of or in addition to the County's \$190,000 participation funding. It was moved and approved that the gravel fill is considered in addition to its pledge but that no additional funding from the county for this project was to be made without the approval of the council.

On December 22nd, 1988 for the assumed purpose of due diligence in the authoring of Resolution 88-24, a waiver of interest was prepared on Bear River District Health Department letterhead, signed by Mr. & Mrs. Stettler, and witnessed by Lloyd Berentzen, MBA of BRHD.



BEAR RIVER DISTRICT HEALTH DEPARTMENT

170 North Main Street • Logan, Utah 84321
Phone: 752-3730

W A I V E R

We are aware that Cache County is declaring the west 50 feet of property, which we originally sold to them, as surplus property. We further understand that they intend to sell this property to their neighbors to the west, Morris Poole and Stuart Wilkinson, and Associates.

At this time, we waive any and all interest in the above described property and have no intention of buying the property back as stated this 22nd day of December, 1988.

SIGNED:

Golden R. Stettler
GOLDEN R. STETTLER

Hazel C. Stettler
HAZEL C. STETTLER

John Bailey, MD, MSPH
HEALTH DIRECTOR

Joel B. Hoyt, RS
ENVIRONMENTAL HEALTH
SUPERVISOR

Lloyd Seipert, CNM
NURSING SUPERVISOR

Lloyd Berentzen, MBA
HEALTH EDUCATOR

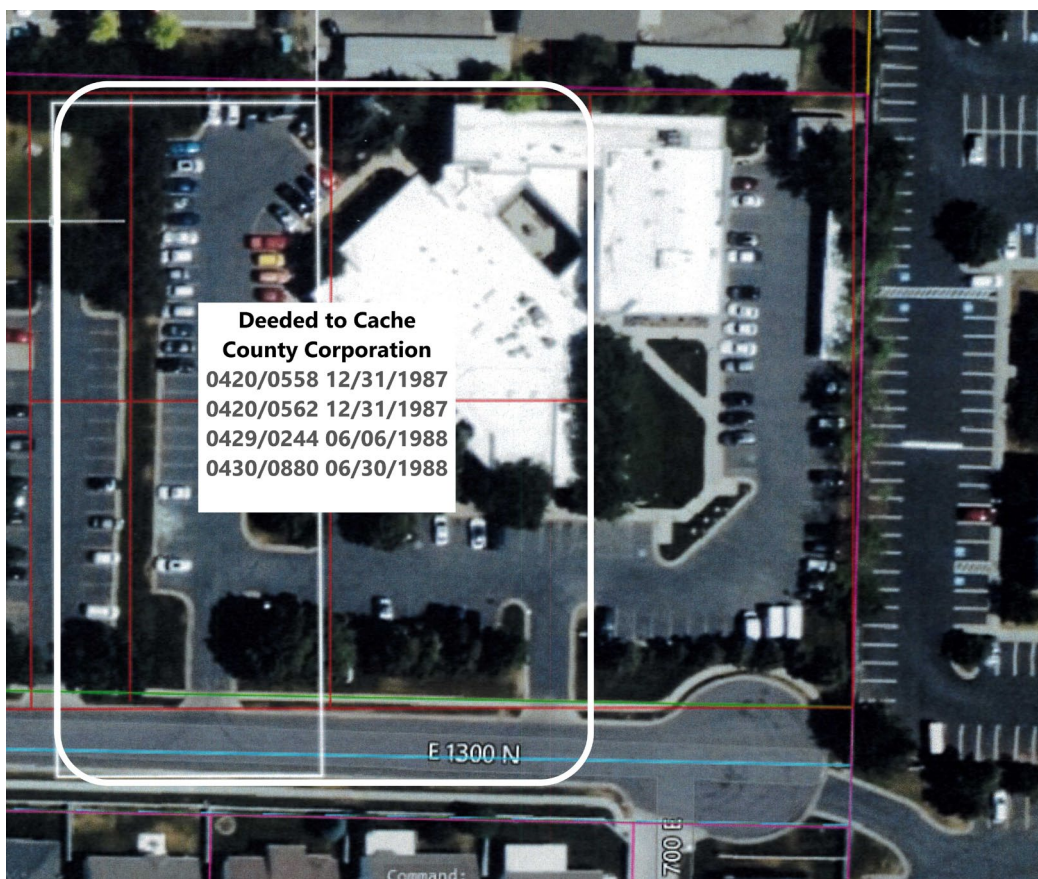
BOARD of HEALTH

Dale Nelson, PhD*
James White, Comm.
Bruce King, Cnty. Exec.



Resolution 88-24 was later approved in the December 27th, 1988 Council Meeting, which declared the unused portion of the property purchased in Contract 87-12 as surplus and subsequently conveyed to Stuart D. Wilkinson, Daniel A. Boston, Gary W. Lowder, Steven B. Curtis, and Morris N. Poole. Morris N. Poole's conveyance later included a 5-foot easement for utilities along his East property line. These deeds were executed on January 4th, 1989.

At the time of the building's ribbon cutting on November 13th, 1989, the property was deeded in full to Cache County Corporation per the Warranty or Corrected Warranty Deeds listed in the image below.



On December 29th, 1993, Mr. & Mrs. Stettler conveyed to Bear River Health Department by Warranty Deed the eastern third of what is now the John C. Bailey Building recorded on January 25th, 1994 at Book 0596 Page 0206.

The Council minutes for March 24th, 1998, state that BRHD Director, Dr. John Bailey, appeared before the Cache County Council to announce a two-story building expansion project of 18,000 square feet. The Bid opening for this addition was on April 3rd, 1998 at the Center.





On June 16th, 1998, a Quit-Claim Deed from Bear River Health Department to Cache County, State of Utah with the notarized signature of Lloyd Berentzen, was recorded three days later in the Cache County Deed Records Book 819 Page 49. The next document, also recorded June 19th, 1998 combined by Quit-Claim Deed at Book 819 page 50, all parcels comprising the Bear River Health Department’s Bailey building into one legal description whose parcel is identified as 05-016-0048.

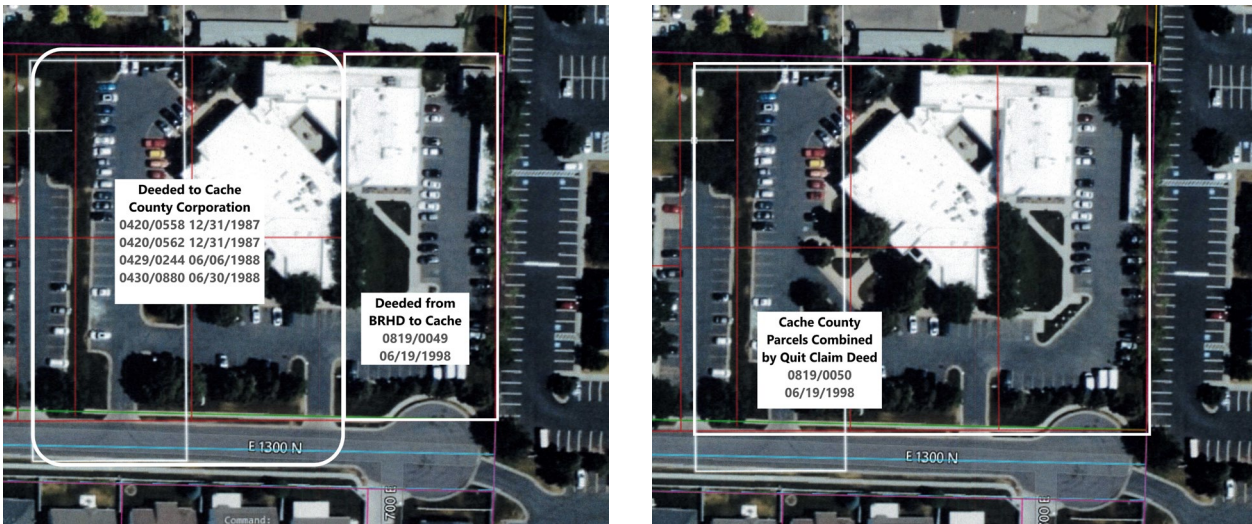
All of Lot 4 and the East 225.70 feet of Lot 3, DEER MEADOWS SUBDIVISION, according to the official plat thereof, as recorded May 31, 1988, as Filing No. 512943, in the office of the Recorder of Cache County, Utah.

The Cache County Council Meeting Minutes of June 23rd, 1998 have under the “Report of the County Executive” in item 3) “Bear River Health Department Property: Lemon, told the Council that the building expansion project at the Bear River Health Department requires that the property that was in the names of both the County and the Bear River Health Departments names be combined into one name. A Resolution has been drafted giving authority to the County Executive to quit claim deed the property to Cache County.” Councilman Anhder moved to waive the rules of the first and second readings and adopt said Resolution No. 98-21. It was seconded and carried unanimously.

Combining the property was presumably done to apply for a building permit with the City of Logan. Yet, the approved building permit and an amended design review permit were issued



to the Bear River Health Department, not Cache County Corporation. [See planning and zoning application dated October 6th, 1999].



Resolution No. 2003-12 ratified Cache County’s participation in the inter-local cooperation agreement in the Bear River Health Department. However, in said Interlocal cooperative agreement there is no mention of ownership regarding facilities used or maintained by BRHD.

Parcel /Situs/Use	GIS Image 2022 Data
<p>05-016-0048 655 E 1300 N LOGAN</p> <p>Bear River Health Department “John C. Bailey Building”</p> <p>Not County Insured</p>	

Auditor Recommendation: Bear River Health Department provided to the County Internal Auditor proof that the John C Bailey building located at 655 E 1300 N in Logan and several outbuildings were insured for 2022 under Policy 15540 with the Utah Local Governments Trust.



According to the Property Schedule, the total building values are \$4,138,009. It is important to note that these are estimated values for the intention of a replacement should a total insurable loss occur and not values certified by a licensed or certified appraiser in the State of Utah.

Type	Invoice Date	Effective Date	Description	Location	Building Value
Building	07/01/2022	07/01/2022	John C Bailey Building	655 E 1300 N	\$4,080,000
Building	07/01/2022	07/01/2022	John C Bailey Carport	655 E 1300 N	\$18,100
Building	07/01/2022	07/01/2022	John C Bailey Storage Building	655 E 1300 N	\$34,100
Building	07/01/2022	07/01/2022	John C Bailey Tuff Shed	655 E 1300 N	\$5,809

Utah Supreme Court Decision No. 13647 (1975) M.L. SEARS et al., v. OGDEN CITY and No. 19959 (1985) Municipal Building Authority of Iron County v. Lowder are echoed in decision No. 980074 (1999) Salt Lake County Commission, et al v. Attorney Douglas R. Short.

¶ 31 Section 17-4-4 of the Code states: "No County shall in any manner give or lend its credit to or in aid of any person or corporation, or appropriate money in aid of any private enterprise." Utah Code Ann. § 17-4-4 (1995). The statute does not differentiate between non-profit and for-profit organizations. [...] The policy of this section is a strong one, echoed in the Utah Constitution. See Utah Const. art. VI, § 29 (11) this policy is aimed at preventing government from in any way using public assets for private purposes. For example, we have held before that "[t]he property owned by a city is held by the city in trust for the use and benefit of its inhabitants and cannot be disposed of by gift without specific legislative authority." *Sears*, 533 P.2d at 119; see also *Lowder*, 711 P.2d at 283 ("[A] county cannot . . . dispose of public property without receiving adequate consideration."). In *Sears*, this court examined section 10-8-2 of the Code, which deals with the authority of municipalities to dispose of property. *Lowder* examined sections 17-4-3 and 17-5-48(12) of the Code, which gives the same general powers to the counties that section 10-8-2 gives to municipalities. Although there is no express provision defining the nature of the property transfer in any of these statutes, we have held that such property cannot be disposed without running afoul of this policy unless the transaction is "in good faith and for adequate consideration." *Sears*, 533 P.2d at 119. Even though *Sears* and *Lowder* concerned the transfer of real property, and this case involves money, their reasoning is fully applicable. The County holds all forms of property and assets in trust for the benefit of its constituents and other individuals expressly designated by statute, and the Commission can expend them only in exchange for fair value. [...] And we have also held that "adequate consideration" in the transfer of property must provide "present benefit that reflects the fair market value." *Lowder*, 711 P.2d at 282.

Should the County Council be inclined to convey the John C Bailey building to the Bear River Health Department, the Internal Auditor would strongly recommend that the County's legal Counsel be given adequate time and resources to determine if and what that would entail as to not violate or perceive to violate the Utah Constitution Article VI, § 29.

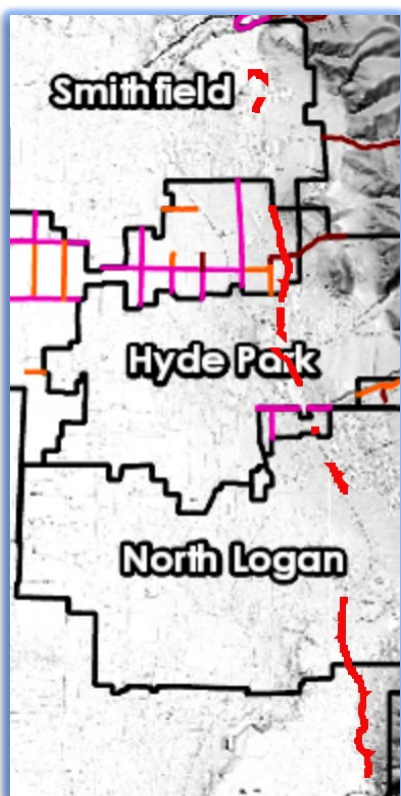
Lastly, and inferior to the recommendations above, it appears that the GIS overlay does not match that of the legal descriptions once mapped by the County's Recorder of Deeds office. Though the legal description is not in question, the metes and bounds of such may need further review.



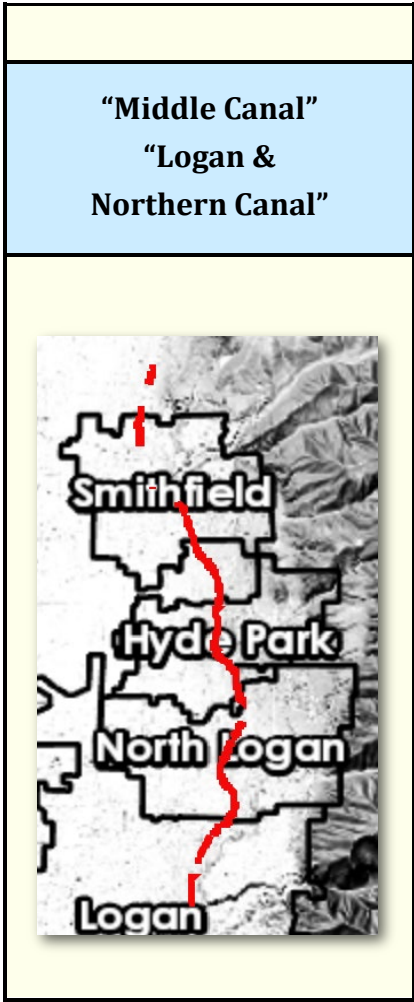
Finding 7– Three (3) Canals

There are three canals parceled to the County and they are shown below in order from right to left: **20-12-0001**, **20-12-0002**, and **20-12-0003**. The canal parcels were acquired after a canal breach and subsequent landslide in July of 2009 that claimed the lives of three Logan citizens and several homes near 915 Canyon Road in “the island.” The National Resource Conservation Service (NRCS) needed access to the canals to manage stormwater, erosion, etc.

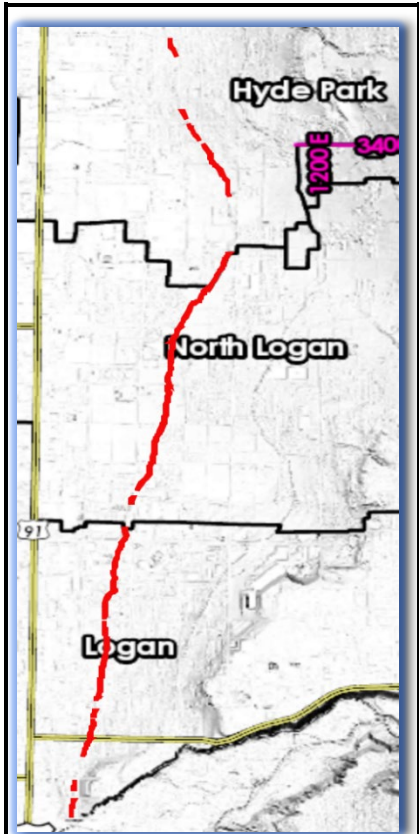
The County filed several quit-title suits against the land as there was no deeded owner being that the property was excluded from the deed records as far back as the pioneer plat. Some sections of the canal have been deeded since; one section was purchased by the City of Logan in 2016 for a Park in memory of the Mother and two children that lost their lives in the mudslide



“Upper Canal”; “Logan Hyde Park Smithfield”; “Cache Highline Canal”



“Middle Canal”
“Logan & Northern Canal”





“Lower Canal”
“Hyde Park Irrigation & Logan North Field Canal”

Auditor Recommendation: No action is recommended.



Finding 8– Nine (9) Gravel Pits


Of the nine (9) parcels enumerated below, one (1) is an access road and the remaining eight (8) are County gravel pits. All pits are in operation except 09-029-0011 which has good gravel but the County has not yet needed to mine it. All parcels are covered under the County’s general liability insurance even though the specific sites are not designated and there are no improvements on these parcels to list on the schedule.

Parcel/Situs	GIS Image 2022 Data
<p>09-029-0011 Un-Mined Gravel Pit</p> <p>Warranty Deed Book 160 Page 403 November 19th, 1973</p>	
<p>09-028-0001 Access to Un-Mined Gravel Pit Above</p> <p>Two Conveyances: Book 58 Page 99 October 24th, 1922</p> <p>Book 116 Page 817 December 23rd, 1968</p>	

There was a question on this parcel as to whether there was an access easement recorded for the benefit of the property owner on the west boundary line. The Internal Auditor pulled the conditional use permit for the mining of the privately owned lot in question where an easement in perpetuity is listed. Both the County’s parcel and the neighbor to the west have more than sufficient access to their respective lots off E 12600 N.





Auditor Recommendation: The County may want to look into vacating that easement as the County gravel pit will eventually be mined.

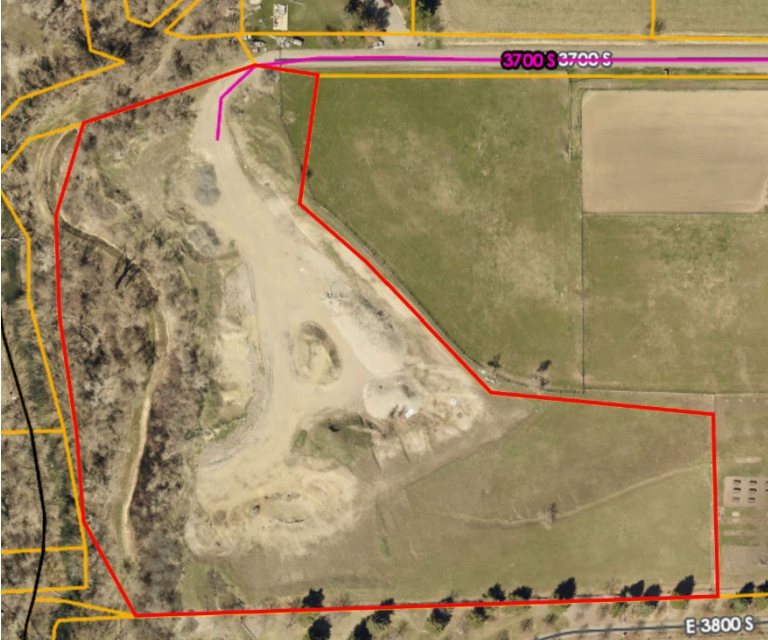

Parcel/Situs	GIS Image 2022 Data
<p>13-003-0011 Trenton Gravel Pit</p> <p>Book 96 Page 364 August 7th, 1940</p>	

The Trenton Gravel Pit had a Lease Out agreement with the cities of Trenton, Newton, and Clarkston that terminated in 2018 and was not renewed yet the County invoiced and was subsequently paid the lease fee for 2019 & 2020. Public Works does not see the necessity of renewing a lease out with the cities specifically for the Trenton Gravel Pit. According to Public Works Director, Matt Phillips, who self-reported that he was instrumental in the creation of the original lease-out agreement, the Cities hardly used the pit and they can always reach out to the County should they need gravel.

Auditor Recommendation: Should the County Council choose to lease out the Trenton Gravel Pit again it would be recommended to add indemnifying insurance and liability language in said new lease agreement.

Parcel/Situs	GIS Image 2022 Data
<p>03-067-0018 Nibley Gravel Pit</p> <p><u>Two Conveyances:</u> Book 27 Page 509 May 6th, 1907</p> <p>Book 23 Page 75 Line 42 August 2nd, 1939</p>	
<p>03-066-0022 Hyrum Gravel Pit</p> <p>Warranty Deed Book 187 Page 344 January 16th, 1976</p>	



Parcel/Situs	GIS Image 2022 Data
<p data-bbox="261 432 416 456">03-041-0032</p> <p data-bbox="225 465 453 495">Millville Gravel Pit</p> <p data-bbox="199 539 478 568">Book 49 Pages 357-358</p> <p data-bbox="212 573 466 602">November 30th, 1960</p>	
<p data-bbox="261 987 416 1012">08-044-0014</p> <p data-bbox="212 1021 466 1050">Smithfield Gravel Pit</p> <p data-bbox="225 1095 453 1124"><u>Two Conveyances:</u></p> <p data-bbox="199 1128 474 1158">Book (MF)51 Page 305</p> <p data-bbox="220 1162 453 1191">February 28th, 1961</p> <p data-bbox="225 1236 453 1265">Book 284 Page 761</p> <p data-bbox="245 1270 432 1299">April 29th, 1981</p>	

There is an ongoing issue with a 2017 conditional-use permit. The Internal Auditor was working with the previous County Attorney and now the current County Attorney by pulling the conditional-use permit for Nixon & Nixon, INC. 2017 located in the County Deed records of Cache at Book 1975 page 922 recorded 16-Oct-2017.

It states on its face:



"I acknowledge that the Planning Commission may revoke this Permit based on any of the grounds specified in the County Code §17.06 Uses, upon a minimum 30-day notice to the property owner and following a public meeting."

Cache County Code §17.06

E. Revocation: If there is cause to believe that grounds exist for the revocation of an approved conditional use permit, the land use authority shall schedule the item for consideration at a public meeting. A minimum notice of thirty (30) days prior to the meeting shall be provided to the property owner at the location of the approved conditional use permit.



1. A conditional use permit may be revoked by the land use authority if the land use authority finds that one or more of the following conditions exist:
 - a. The conditional use permit was obtained in a fraudulent manner.
 - b. The use for which the conditional use permit was granted has ceased for a minimum of twelve (12) consecutive calendar months.
 - c. The nature of the use for which the conditional use permit was granted has changed or the intensity of use has increased beyond that originally approved.
 - d. The use constitutes a "nuisance" as defined by this title.
 - e. One or more of the conditions of the conditional use permit have not been met. (Ord. 2016-04, 4-26-2016, eff. 5-12-2016)

Parcel/Situs	GIS Image 2022 Data
<p data-bbox="261 651 416 680">09-029-0076</p> <p data-bbox="244 685 434 714">Cove Gravel Pit</p> <p data-bbox="226 759 451 788"><u>Two Conveyances:</u></p> <p data-bbox="231 792 446 822">Book 83 Page 537</p> <p data-bbox="231 826 446 855">August 15th, 1946</p> <p data-bbox="231 900 446 929">Book 96 Page 431</p> <p data-bbox="226 934 451 963">October 10th, 1955</p>	
<p data-bbox="261 1207 416 1236">15-009-0014</p> <p data-bbox="217 1240 461 1270">Clarkston Gravel Pit</p> <p data-bbox="244 1314 434 1344">Warranty Deed</p> <p data-bbox="226 1348 451 1377">Book 1339 Page 86</p> <p data-bbox="231 1382 446 1411">February 1st, 2005</p>	

Auditor Recommendation: The County may want to submit a listing of all gravel pit situs addresses as well as any future lease agreements that include indemnification language, to the County's Insurer Utah Local Governments Trust to assure liability coverage on those parcels. The Internal Auditor did verbally confirm with the Trust's Executive Director that all County land is implied to be covered by liability, but should there be any structures added they will need to be added to the County's insurance schedule.

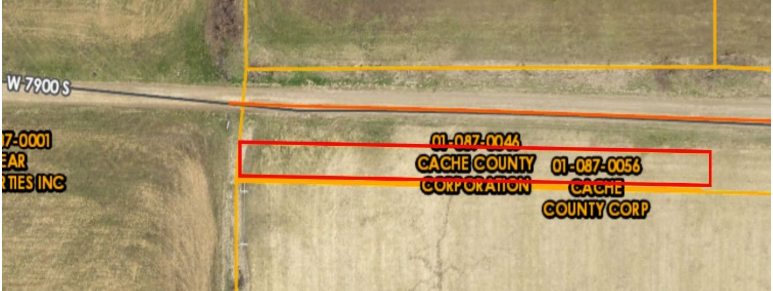


Finding 9– Eighteen (18) Odd Roads and Easements






The following is a listing of odd roads and easements that have been researched and determined to be designated for public use and/ or for future roads or improvements per County need or subdivision plat(s).

Parcel/Situs/Use	GIS Image 2022 Data
<p>04-003-0017 RD N 1200 E</p> <p>Designated Right of Way for Sunridge Park Minor Subdivision</p> <p>James & Ellen G. Cantrell and Ellen P. Balls, Trustee Quit Claim Deed Book 879 Page 901 April 1st, 1999</p>	
<p>11-014-0017</p> <p>Designated for Pheasant Ridge Subdivision</p> <p>Book 672 Page 587 Deeded October 30th, 1995</p> <p>Subdivision Recorded Book 2001 Pages 1470-1471 August 14th, 2001</p>	



Parcel/Situs/Use	GIS Image 2022 Data
<p>01-087-0046</p> <p>Designated for Phoebe Meadows Subdivision Book 2016 Page 2976 Subdivision Recorded September 30th, 2016</p>	
<p>01-065-0027</p> <p>Conditional Use Permit to Connect the Road & Right-of-Way</p> <p>Richard L & Sonja W Miller Quit Claim Deed Book 1364 Page 914 July 21st, 2005</p>	
<p>03-051-0018</p> <p>Dedicated Right-of-Way</p> <p>South Cache Storage, LLC Book 1721 Page 277 July 6th, 2012</p>	
<p>15-029-0026</p> <p>Designate RRW</p> <p>Ravsten Family Trust Warranty Deed Book 1822 Page 229 September 2nd, 2004</p>	






Parcel/Situs/Use	GIS Image 2022 Data
<p>13-018-0010</p> <p>Designated Road Right-of-Way M. Mariner Anderson Book 64 Page 527 January 8th, 1929</p>	
<p>11-095-0005</p> <p>Turn About & Parking at the end of Deep Canyon Road</p> <p>Phyl N. & Evelyn K. Hilton Warranty Deed Book 257 Page 183 September 20th, 1979</p>	
<p>04-021-0012</p> <p>Designated for Rogers Lot Subdivision Book 2006 Page 2105 June 27th, 2006</p>	
<p>01-087-0056</p> <p>Designated for Phoebe Meadows Subdivision Book 2016 Page 2994 December 13th, 2016</p>	
<p>08-029-0016</p> <p>Glacus G. & Maria B. Merrill Quit Claimed RRW Book 554 Page 416 March 9th, 1904</p>	



Parcel/Situs/Use	GIS Image 2022 Data
<p>15-044-0019 Road Dedication</p> <p>Dixie A. Loosle Book 820 Page 483 June 16th, 1998</p>	
<p>13-020-0027</p> <p>Designated RRW for Subdivision</p> <p>Ron W & Kimberly Jaques Quit Claim Deed Book 821 Page 848 July 1st, 1998</p>	
<p>04-077-0011</p> <p>Intended for a County Highway</p> <p>Carl & Sarah Stiffenhagen Book 34 Page 6 November 25th, 1908</p>	
<p>15-039-0026</p> <p>The road for Marten Ranch Minor Subdivision Book 1999 Page 1302 November 9th, 1999</p>	



Parcel/Situs/Use	GIS Image 2022 Data
<p data-bbox="292 353 446 385">04-069-0002</p> <p data-bbox="181 427 558 459">Intended for a County Highway</p> <p data-bbox="237 499 501 600">Harry & Sarah Worley Book 31 Page 363 November 25th, 1908</p>	
<p data-bbox="292 940 446 972">04-072-0007</p> <p data-bbox="181 1014 558 1046">Intended for a County Highway</p> <p data-bbox="220 1086 517 1187">David & Mary A. Andrew Book 33 Page 57 November 25th, 1908</p>	
<p data-bbox="292 1496 446 1527">08-002-0015</p> <p data-bbox="220 1568 517 1668">Donald W. & Kaye J. Bell Book 159 Page 252 October 9th, 1973</p>	

Auditor Recommendation: The County Deed or Tax Records reflect the notes above to avoid further duplication of research. Additional follow-up on the three strips intended for a County Highway be reviewed in the next 5 years as to the status of the feasibility study.






Finding 10– Seven (7) Abberant Parcels for the County Surveyor to Research

The Internal Auditor went through an extensive list of aberrant parcels with the Public Works Director, County Engineer, GIS, and County Surveyor. These parcels are set aside so that the County Surveyor may ascertain why the legal boundary lines do not align with the GIS-platted improved road or easement.

Parcel/Situs/Use	GIS Image 2022 Data
<p>08-095-0025</p> <p>County Surveyor to Research</p> <p>Dedicated Road from Parcel 08-095-0010 April 6th, 2006</p>	
<p>13-008-0015</p> <p>County Surveyor to Research</p> <p>Deeded from Jesse Barker Book 17 Page 159 Line 47 December 31, 1935</p>	
<p>04-066-0010</p> <p>County Surveyor to Research</p> <p>Quit Claim for Road Book 301 Page 716 (5/17/1982) Book 1798 Pages 1873-1874 (2/04/2014)</p>	
<p>12-047-0009</p> <p>County Surveyor to Research</p> <p>Deed to Extend Road Book 1326 Page 1758 November 8th, 2004</p>	



These last three parcels were set aside for the County Surveyor to research why the County holds these parcels and for what intended use. The first parcel 13-052-0004 is .025 acres or 1089 sq. ft. and there is nothing in the parcel history that implies a buried utility.

Parcel/Situs/Use	GIS Image 2022 Data
<p>13-052-0004</p> <p>County Surveyor to Research</p> <p>County Reference Map File Number 372047 March 28th, 1973 .025 Acres</p>	
<p>13-020-0009</p> <p>County Surveyor to Research</p> <p>Conveyed in Two Deeds Hans Sorenson (~1.92 Acres) Book 13 Page 149 Line 74 Not Dated</p> <p>Thomas E. Griffin & wife No Document Number (1.32 Acres) December 20th, 1939</p>	
<p>11-023-0011</p> <p>County Surveyor to Research</p> <p>George Hiibner & wf Hetta C. Book 85 Page 81 May 7th, 1947</p>	

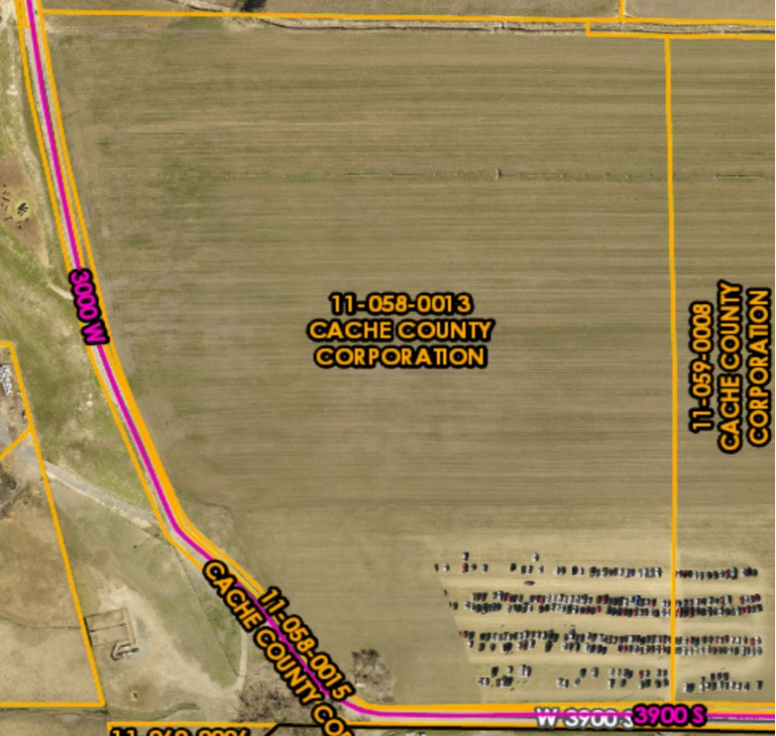
Auditor Recommendation: If no use or intention is identified the Internal Auditor would recommend that these last three parcels be considered for surplus along with those in Finding #12.




Finding 11 – Two (2) American West Heritage Foundation Parcels

The American West Heritage Foundation DBA The American West Heritage Center (AWHC) purchased the below two parcels and then some from Edward J & Ruth N Hall Trustees and the conveyance was recorded on August 27th, 2007. The funding of the purchase came from the Recreation, Arts, Parks, and Zoos (RAPZ) tax that was approved by the voters and enacted by the Cache County Council in November 2002. The annually allocated funds from the RAPZ Committee to the AWHC were in the exact amount of the debt service payment of the bond(s). The last allocation found in the Cache County Council minutes was from May 14th, 2013, and awarded \$90,000 rather than the \$137,137.00 requested to cover the bond payment.

Due to this, it is assumed that conversations were held with the County Council and AWHC explaining that without full funding the Foundation would be solvent and cause them to default on their bond payment to Zions First National Bank. Hence, Resolution 2013-12 “Authorization to Execute Real Property Lease Purchase Agreement with Zions First National Bank & American West Heritage Center” was proposed and unanimously approved in the June 11th, 2013 Council meeting. The summary of this is that the County would purchase the remaining debt of the 2007 real estate purchase (see County Agreement 13-64 dated June 12th, 2013) in exchange for the bulk of AWHC’s land assets.

Parcel/Situs/Use	GIS Image 2022 Data
<p data-bbox="293 1346 443 1375">11-058-0013</p> <p data-bbox="217 1420 523 1480">Designated Open Space – Restricted Use</p> <p data-bbox="169 1525 568 1626">American West Heritage Founda- tion // Share cropped hay for use during the expo</p> <p data-bbox="248 1671 488 1731">Book 1775 Page 664 July 1st, 2013</p> <p data-bbox="252 1776 485 1805">Not County Insured</p>	



Parcel/Situs/Use	GIS Image 2022 Data
<p>11-059-0008</p> <p>Designated Open Space – Restricted Use</p> <p>American West Heritage Founda- tion // Share cropped hay for use during the expo</p> <p>Book 1775 Page 664 July 1st, 2013</p> <p>Not County Insured</p>	

Cache County then entered into a 2-year (in perpetuity until canceled) Land Use Agreement with AWHC by unanimous vote in the June 25th, 2013 council meeting (see County Meeting minutes attachment 6). On July 1st, 2013 the majority of the ground purchased from the Halls, was conveyed to Cache County Corporation, and said action was recorded on September 3rd, 2013.

As you may notice in the 2022 GIS Image data, the bulk of the ground is being hayed. The Internal Auditor was able to reach out the Mic Bowen at AWHC who explained that the land was sharecropped by a farm operation that provided the equipment and labor in exchange for half of the bails yielded from the land. Those bails are then used to feed the animal stock at both the Pioneer Day Festival in July and Baby Animal Days in April.


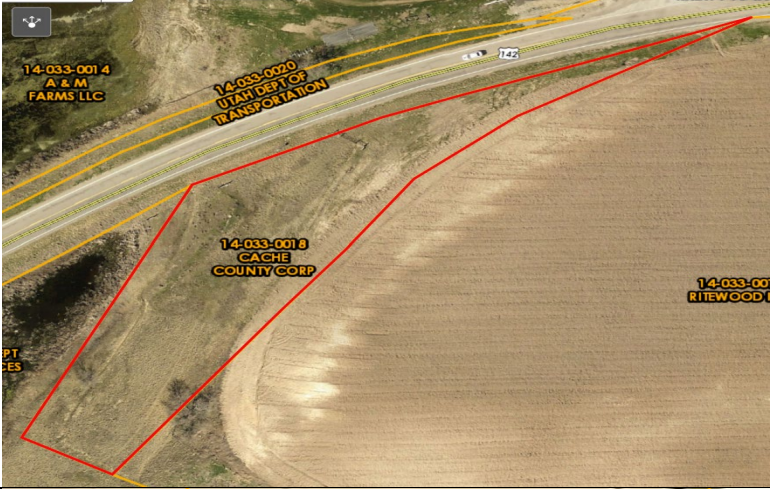




Auditor Recommendation: The share crop arrangement is between the farm operation and AWHC and is without a formal agreement. The management agreement between Cache County and AWHC does state on its face under USE OF PREMISES. “Cache County agrees to allow the Foundation the exclusive use of the real property as defined for the purpose of farming, recreation, and advancing the mission of the America West Heritage Center.” As such the sharecropping of the hay fields does not appear to violate Utah Constitution Article VI, § 29 (11) or the management agreement entered into on July 1st, 2013. However, as the management agreement between Cache County Corporation and the American West Heritage Center does not include indemnifying language it may be in the best interest of the County that AWHC have an agreement in writing with whomever they elect to share crop said ground that indemnifies the County from liability.



Finding 12 – Seven (7) Parcels for Consideration of Surplus

The following parcels have been researched and have been determined they hold no use for either the County or the general public. None of these parcels appear to have been acquired through tax sale proceedings like those in Finding # 14. This first parcel is an old county road that will need to be vacated should the Council choose to surplus it.

Parcel/Situs/Use	GIS Image 2022 Data
<p>12-032-0009</p> <p>Old County Road Conveyance Type Unknown Book 70 Page 672-674 February 6th, 1963</p> <p>Ordinance No. 90-03 Vacated the South Half Only</p>	
<p>14-033-0018</p> <p>Keith M & June H Spackman Conveyance Type Unknown Book 112 Page 383 May 2nd, 1968</p>	
<p>14-039-0012</p> <p>Texas Brownfield Quit Claim Deed Book 669 Page 312 September 25th, 1995</p>	
<p>02-088-0017</p> <p>Collins D. W. & Ella T. Fullmer Conveyance Type Unknown Book 21 Pages 266-269 August 18th, 1903</p> <p>Inside Providence City Limits</p>	



Parcel/Situs/Use	GIS Image 2022 Data
<p data-bbox="316 208 475 237">03-061-0037</p> <p data-bbox="213 280 580 418">Miller Brothers Company, INC Quit Claim Deed Book 146 Page 329 August 2nd, 1972</p> <p data-bbox="245 456 545 488">Inside Hyrum City Limits</p>	
<p data-bbox="316 607 475 636">13-015-0037</p> <p data-bbox="225 678 568 817">Lars P. Peterson Estate Conveyance Type Unknown Book 19 Page 111 Line 52 October 25th, 1938</p> <p data-bbox="240 855 552 887">Inside Amalga City Limits</p>	
<p data-bbox="316 1149 475 1178">13-014-0032</p> <p data-bbox="225 1220 568 1359">Isabel Bingham Conveyance Type Unknown No Reference Number September 1938</p> <p data-bbox="240 1397 552 1429">Inside Amalga City Limits</p>	

Auditor Recommendation: Pursuant to Cache County Code Chapter 3.40 Surplus Property 3.40.010 (C) Real property may be declared surplus only by the county council, which must first find that it is in the public interest that the subject real property be disposed of as surplus property.

(E) In determining whether any property shall be declared surplus, the following must be taken into consideration:



1. Whether the county has, or anticipates that it will have, no practical, economical, efficient or appropriate use for the property currently or in the reasonably foreseeable future.
2. Whether the purpose served by the property can be better accomplished by other alternatives or property.
3. Whether the purpose served by the property or its use either no longer exists or has significantly changed because of the needs and demands of the county or as may be determined by a change of policy evidenced by an ordinance or resolution of the county council.
4. Whether the property is so damaged, depreciated or worn that it is inoperable or limited in operation without repairs and the cost of such repairs is unreasonable, excessive or impractical.
5. Whether the purposes and interests of the county would be better served by the declaration of the property as surplus and the disposition of that property. (Ord. 90-16; amd. Ord. 92-04)

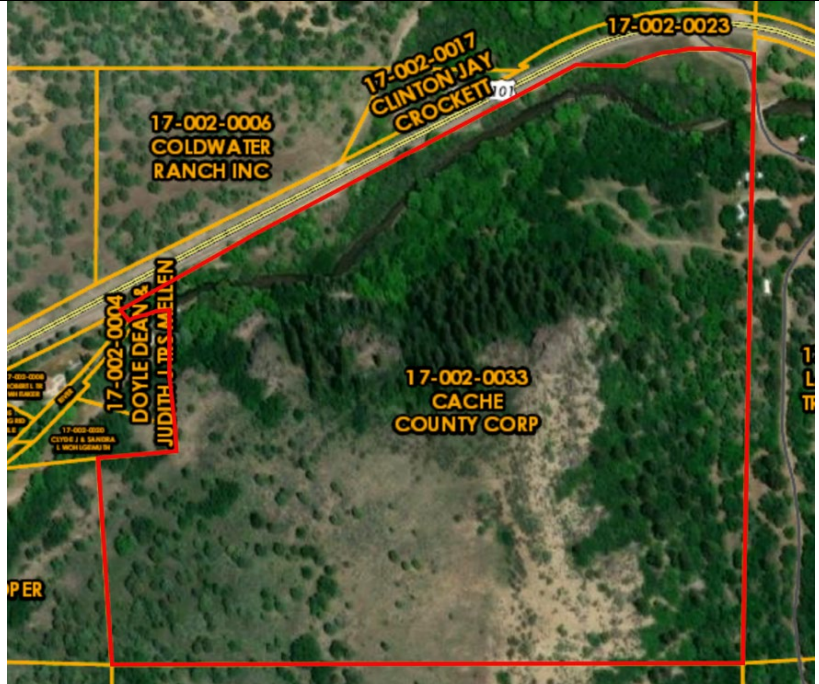
It is in the sole authority of the county council to determine and subsequently declare the real property as surplus. The Internal Auditor only seeks to provide information that may assist with the execution of any surplus determined within this audit to not encumber additional time of the Cache County Council's legal counsel with duplicate research. Hence, all books and pages are provided within and full versions are attached in an addendum to this report.

Finding 13– One (1) Coldwater Ranch Parcel

This parcel was acquired through an agreed settlement and compromise of a dispute filed in the First Judicial District Court of Cache County, State of Utah, Civil No. 050101751 *Cold Water Ranch, Inc. v. Cache County*. Coldwater Ranch and Cache County were disputing which, if any, roads within Coldwater Ranch were public roads. The Coldwater settlement agreement had been the subject of a May 13th, 2008 Executive Session and has been approved by Cache County and Coldwater Ranch. The county will receive a 66-foot road easement for a public road up Hyrum Dry Canyon. The road will border the Coldwater Ranch on the north to the Ant Flat Road with a fence (to be built by the county) on the south side of the road. From Ant Flat Road the new road will go to Rocky Ridge Road on the south side of the Coldwater Ranch property. The county will be receiving thirty-seven acres of land bisected by the Blacksmith Fork Road and Blacksmith Fork River. It is hoped that motorized and non-motorized vehicles will be able to use the same road.



The county will vacate the web of roads that traverse the Coldwater Ranch. [Cache County Council 05-27-2008 Minutes: Public Hearing]

Parcel/Situs/Use	GIS Image 2022 Data
<p style="text-align: center;">17-002-0033</p> <p>Conveyed in fee simple from Coldwater Ranch and Dee’s, Inc. to Cache County under Section 5 of the Settlement Agreement about Civil Action No. 050101751</p>	

Public Hearing was held on July 8, 2008, concerning the vacating of the roads in the Coldwater Ranch area, and the notice for the required public hearing was drafted. Public comments heard that day can be read in the attached supporting documents. In the October 14th, 2008 Council meeting Ordinance No. 2008-10 – Establishing County Roads and Abandoning Other Roads in Coldwater Area (NO ACTION TAKEN) – [County Attorney]Daines stated that since this was published as a resolution (Resolution No. 2008-24) instead of an ordinance, it would be prudent to move it to October 28, 2008, Council meeting agenda and publish it as an ordinance. The Council concurred.

Cache County Council
10-28-2008

ACTION: Motion by Council member Chambers to approve Ordinance No. 2008-10 – Establishing County Road and Abandoning Other Roads in Coldwater Area. Gibbons seconded the motion. The vote was unanimous, 6-0. Yeates absent.

Ordinance No 2008-10: The vote was 6-0. Yeates absent.

	CHAMBERS	ZILLES	GIBBONS	HANSEN	PETERSEN	ROBISON	YEATES	VOTES CAST
AYE	X	X	X	X	X	X		6
NAY								0
ABSTAINED								0
ABSENT							X	0



Auditor Recommendation: The cost of all improvements in the settlement agreement is the financial obligation of the County. The surplus and subsequent sale of the parcel in question, would not cover the costs of the road improvements and fencing. There is no access or easement onto the parcel as it is landlocked and the north property line that is closest to a public road is blocked by a river. There is an old settler’s road that runs slightly east of this parcel but not enough that an argument for easement could be made. At present, the Public Works Department has no access to the property to maintain downed trees, brush, run-off, etc. There are positives and negatives to be considered.

Positives:

- 1) This parcel is not encumbered with conditional use and includes an easement for whoever purchases it to access the parcel from other Coldwater Ranch property.
- 2) There is nothing prohibiting the County from selling this parcel at any time and putting in fund reserve the revenues garnered for the improvements agreed upon.
- 3) There is yet to be a timeline for the completion of the road improvement. However, before it can be opened to the public both fences have to be in place.

Negatives:







- 1) The County has already, in good faith, vacated the roads as enumerated in the settlement agreement. However, no easements for the future improved road are recorded. Rather, there is a general 66-foot wide strip in which the County may improve the road which lacks the legal descriptions necessary to allow for clear mapping.
- 2) The agreement maintains that the easement(s) will not be recorded until the road is improved and all other stipulations within the agreement are met.
- 3) The neighboring property to the Northeast is encroaching on the property. Yet, due to a lack of access, the County has no way of enforcing its property boundaries.

If the County intends to keep this parcel, the council may want to consider selling a permit to use the property for recreational purposes as a secondary means of revenue. [a sample permit policy from Utah County is in the addendum]. Or the County Council may, as stated in the recommendation(s) of Finding #12, choose to surplus this parcel.

Finding 14– Ten (10) Historic Tax Sale Seizures

The following properties were declared the property of the County under Utah Code Title 59 Revenue and Taxation, Chapter 2 Property Tax Act, Part 13 Collection of Taxes, Section 1310 Collection by seizure and sale –Procedure – Costs. (7) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.



Parcel/Situs/Use	GIS Image 2022 Data
<p>03-102-0024</p> <p>Tax Sale Book 896 Page 392 June 15th, 1999</p> <p>Inside Logan City Limits</p>	
<p>07-112-0019</p> <p>Tax Sale Book 375 Page 475 May 28th, 1986</p> <p>Inside Logan City Limits</p>	
<p>08-023-0008</p> <p>Tax Sale Book 192 Page 810 July 18th, 1983</p>	
<p>08-045-0013</p> <p>Tax Sale Book 286 Page 311-312 1977</p>	
<p>06-015-0027</p> <p>Tax Sale Book 896 Page 390 June 15th, 1999</p> <p>Inside Logan City Limits</p>	
<p>08-026-0015</p> <p>Tax Sale Book 765 Page 309-310 1977</p>	



Parcel/Situs/Use	GIS Image 2022 Data
<p>05-053-0017</p> <p>Tax Sale Book 1 of Tax Deeds Page 380 January 15th, 1928</p> <p>The City of Logan Annexed the Area November 14th, 1988 (1 Acre)</p>	
<p>04-093-0026</p> <p>Tax Sale Book 118 Page 471 April 3rd, 1969</p> <p>Inside North Logan City Limits</p>	
<p>13-034-0029</p> <p>Tax Sale Document No. 1937-212-5 May 27th, 1942</p> <p>(.18 Acres or 7840.8 sq. ft.)</p>	
<p>03-029-0073</p> <p>Tax Sale March 16th, 1920</p>	

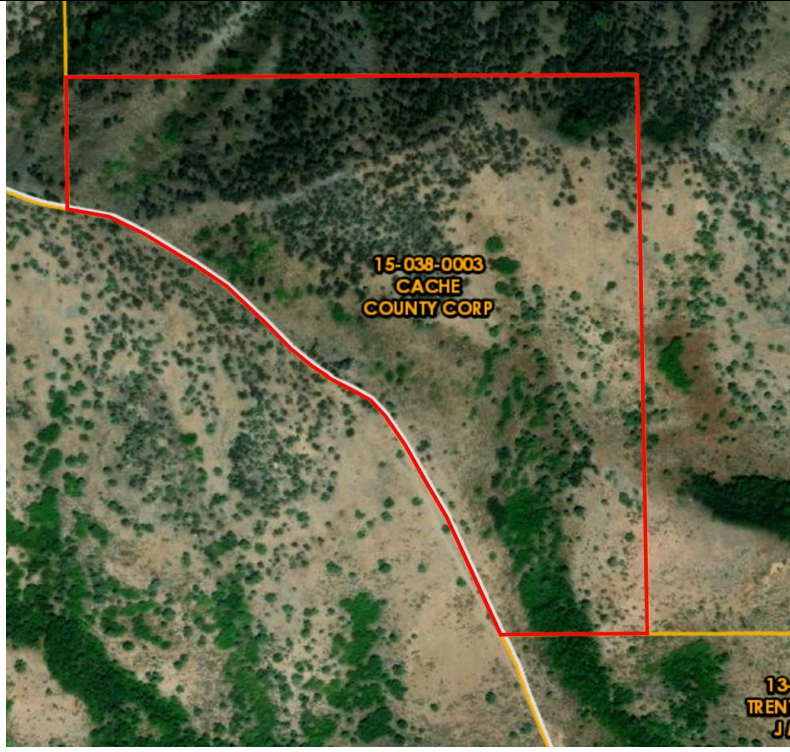


Auditor Recommendation: As the County code is written and given the age of these parcels, it could be determined through the Cache County Deed Records what parent parcel(s) these small strips of land were originally from. At which point, the County Council in its authority, could entertain the option of selling these tax sale strips back to the current owner of the parent parcel from whence they were removed. Or the Council may, as explained in Finding 12, choose to surplus the property for public sale.

Note: Parcel 05-053-0017 is quite literally in the middle of the City of Logan’s wastewater treatment lagoon. Hence the City annexed the area in 1988 for that use.

Finding 15– One (1) Tax Sale (Landlocked Parcel)

This parcel was acquired by tax sale and is only accessible by foot on an old canyon trail that runs along the box elder/ cache boundary. The property has not been maintained as the Public Works Department is unable to get equipment to the property for tree removal. The Cache County Public Works Director said the easiest way to access this parcel would be to create an improved road connection from the North through State Conservation ground if they would grant the County an easement.

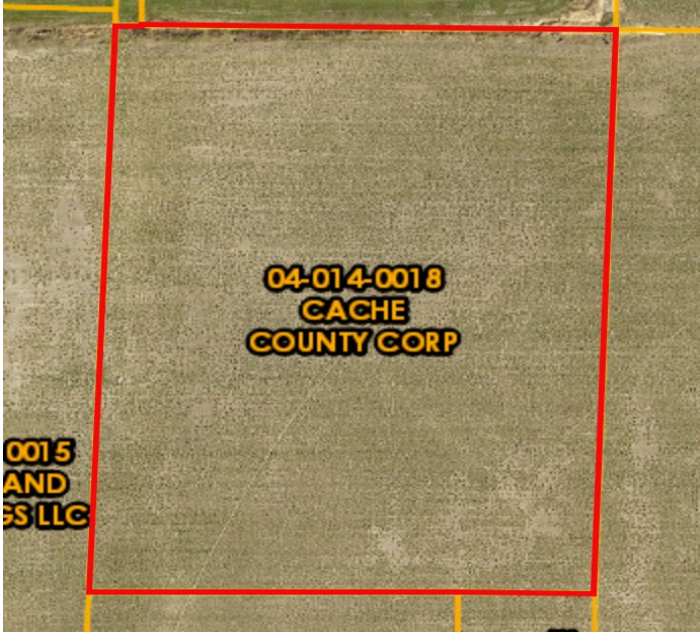
Parcel/Situs/Use	GIS Image 2022 Data
<p data-bbox="319 1317 475 1350">15-038-0003</p> <p data-bbox="343 1397 448 1431">Tax Sale</p> <p data-bbox="223 1451 571 1536">Landlocked Parcel Along the Box Elder County Border</p> <p data-bbox="323 1664 469 1697">(~ 40 Acres)</p>	



Auditor Recommendation: This may be a great parcel to barter with the Forestry service in exchange for other land needed for turnaround and right of way. This way the County could piecemeal out the parcel as needed to the Forestry Department that owns the ground to the Northwest of this parcel, rather than the County buying land to trade at today's market value. The property is not posted and is assumed to be open to the public.

Finding 16– One (1) Tax Sale Acre

The following parcel was acquired through three tax sale proceedings. It is being farmed and thanks to Mrs. Page in the Cache County Assessor's Office who handles Greenbelt applications, the County now has the name and number for that farm operation. It was assumed that it was land owned by a family member hence no farm lease agreement exists.

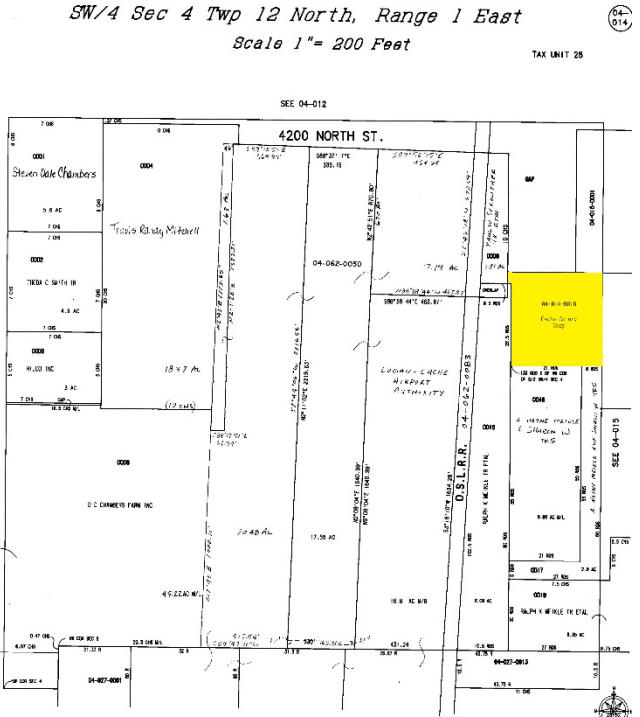
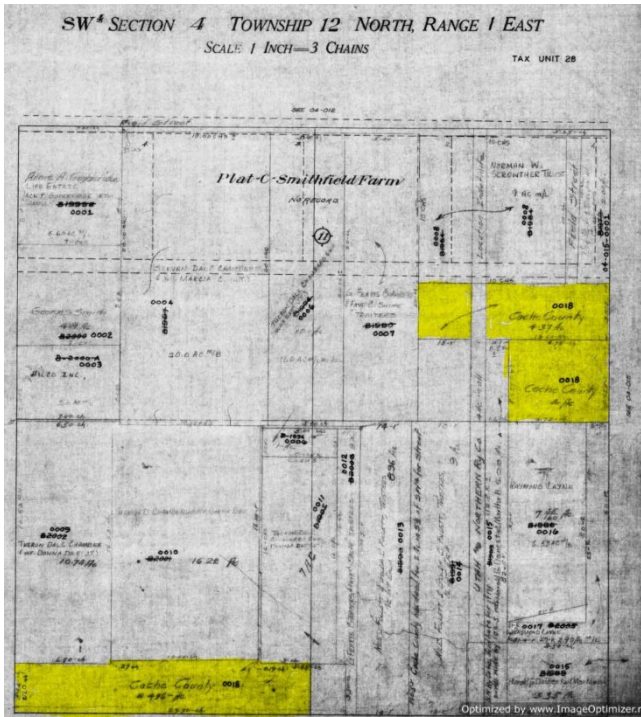
Parcel/Situs/Use	GIS Image 2022 Data
<p style="text-align: center;">04-014-0018</p> <p style="text-align: center;">Tax Sale</p> <p style="text-align: center;">~ E of Airport & RR</p> <p style="text-align: center;">No Farm Lease Agreement</p>	

In researching the history of this parcel it was determined that the current GIS-mapped image does not even remotely resemble that of the legal descriptions once platted. And there is also a possibility that the part of the parcel was deeded or traded between 1978 and 2006. The Cache County Recorder of Deeds Office is working on identifying how this parcel ended with such a different location between the 1978 Recorder's Plat and the 2006 Recorder's Plat.



1978 Recorder's Plat

2006 Recorder's Plat



Auditor Recommendation: If the County Council is interested in placing this parcel in surplus or entering into a farm lease agreement, it would be in the best interest of the County to have a Title Search completed by a Title insurance producer who meets the unique requirements as listed in Utah Code Title 31A Insurance Code, Chapter 23a Insurance Marketing – Licensing Producers, Consultants, and Reinsurance Intermediaries, Part 2 Producers and Consultants, Section 204 Special requirements for title insurance producers and agencies (*Effective 5/12/2015*). Said search should be able to identify the full legal description of this parcel and verify ownership.

CONCLUSION

Pursuant to Cache County Code 3.40.020 Procedures (A). The County Auditor has completed this 2022 audit of the County's real assets and presents the above findings for the consideration of the County Council and County Executive.

