

COUNCIL MEETING  
MINUTES 02/11/97

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**CACHE COUNTY COUNCIL MEETING MINUTES**

February 11, 1997

The Cache County Council met in regular session on the 11th day of February, 1997 in the County Council Chambers located at 120 North 100 West, Logan, Utah 84321.

**ATTENDANCE**

Council Chairman Darrel L. Gibbons and Vice Chairman C. Larry Anhder were both present. Council members present were: Sarah Ann Skanchy, H. Craig Petersen, Guy Ray Pulsipher, Cory Yeates and Layne M. Beck.

Others present were: Cache County Clerk, Stephen M. Erickson, Cache County Auditor, Tamra Stones, Cache County Zoning Administrator, Lorene Greenhalgh, County Executive Assistant, Michael Nilson, County-Wide Library Board Chairman, Linda Morse, Capital Arts Alliance Director, Peggy Tueller, Cache Industries Board Member, Greg Miller, Bear River Mental Health Director, Dr. Bartell Cardon, Bear River Health Department Director, Dr. John Bailey, Bear River Health New Choices Program Director, Doug Wiese, Bear River Health Department Deputy Director Lloyd Berentzen, members of the local news media and other interested citizens.

**CALL TO ORDER**

Chairman Gibbons called the meeting to order at 5:00 p.m..

**INVOCATION**

The invocation was given by Vice Chairman C. Larry Anhder.

**AGENDA & MINUTES**

The agenda was amended to add to section 11 another item (d) a discussion on the Willow Park Advisory Board. No further adjustments were made and the agenda for the meeting was approved

The minutes of the regular Council meeting held on January 28 and sent to all members of the Council were discussed.

**A motion to delete attachment #6 was made by Vice Chairman Anhder. It was seconded and carried unanimously.**

The minutes were then approved with the adjustments and corrections.

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**REPORT OF THE COUNTY EXECUTIVE**

The County Executive M. Lynn Lemon was absent and excused. He was out of town on other County Business. As part of the agenda the following items were considered by the Council:

**1. COUNTY-WIDE LIBRARY REPORT: MORSE, LINDA**

Councilman Petersen introduced Linda Morse the Chairman of the County Library Board. Morse reported that the Providence Library is now in full operation and is the first branch of the County-Wide Library System. County citizens can check out books and get a library card without cost. The library has been given grant money to purchase computers which are now hooked up to the computer internet system. Morse said that funding is critical because the State is withdrawing their funding of libraries. Morse said that the goal of the Board is to work with the smaller communities in the County who have libraries to establish a County-Wide system. The Council thanked Mrs. Morse for her and the Boards efforts as they work to establish a County-Wide Library system.

**2. PUBLIC HEARING SET: CDBG (SECOND)**

Vice Chairman Anhder moved to set the second CDBG public hearing on February 25, 1997 at 5:15 p.m.. The motion was seconded and carried unanimously.

**CAPITAL ARTS ALLIANCE QUARTERLY REPORT: TUELLER, PEGGY**

The Director of the Capital Arts Alliance, Peggy Tueller gave a written report on the activities of the Alliance during the period of October 1 to December 31, 1996.

(See attachment #1)

Tueller thanked the Council for their help and she also reported that the Community was being thanked by the Alliance with a presentation of a free concert on Valentines Day February 14th.

**CACHE INDUSTRIES: MILLER, GREG**

Greg Miller, representing the Cache Industries (known now as the Cache Education Training Center) appeared before the Council to ask them to re-certify their support of a six million dollar bond, sponsored by Clearfield City. The Cache Education Center will be allocated around \$500,000 to re-finance their debt and to re-roof their present building. The Council passed by resolution in 1996 their support of the bonding program for Cache Industries.

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Councilwoman Skanchy moved to have the County support the bonding re-certification. It was seconded by Vice Chairman Anhder. The motion carried unanimously.

(See attachment #2)

**BEAR RIVER MENTAL HEALTH: CARDON, DR. BARTELL**

The Director of the Bear River Mental Health Department, Dr. Bartell Cardon, met with the Council to review that departments past year's activities. Cardon presented two booklets that were prepared for a Legislative report. One booklet reviewed the State's Mental Health System and the other one was an Outcome Report. Dr. Cardon then discussed an overview of services provided, including Medicaid provisions.

(See attachment #3)

**BEAR RIVER HEALTH DEPARTMENT REPORT: BAILEY, DR. JOHN**

The Director of the Bear River Health Department, Dr. John Bailey, appeared before the Council, to update them on the past six months that they have been working with the newly acquired "New Choices" Substance Abuse Program. The Tri-County area voted to have the Health Department manage the Substance Abuse Program for the three counties six months ago. Lloyd Berentzen, the Deputy Health Director reviewed their budget and financial needs. Doug Weise who directs the "New Choices" Substance Abuse Program for the Health Department reviewed the program and activity for two quarters beginning July, 1996.

(See attachment #4)

Mr. Weise told the Council that drug use among the youth is on the increase. He believes that the increase is because of the so called role models that the youth see everyday on TV and other media. Weise also said that they are now involving the parents, if the parents are not willing to participate the child isn't part of the program. Since the Health Department has taken over the program, the prevention efforts have doubled because of additional staff from the Health Department.

**CACHE COMMUNITY RESTAURANT TAX REQUEST: SALISBURY, FLOYD**

Chairman Gibbons referred to a letter that the Council had received from Floyd Salisbury requesting restaurant tax allocation for the Cache Community Theatre.

(See attachment #5)

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**PUBLIC HEARING SET: BUDGET OPENING-1997**

The 1997 budget needs to be opened for adjustments and a public hearing needs to be set for citizen comment.

It was moved by Councilman Yeates to set a Public Hearing to receive input on opening the 1997 budget on February 25, 1997 at 6:00 p.m.. It was seconded and carried unanimously.

**THE COUNCIL ADJOURNED FROM THE REGULAR COUNCIL MEETING INTO A BOARD OF EQUALIZATION**

**BOARD OF EQUALIZATION: PROPERTY TAX EXEMPTION APPLICATIONS**

The Clerk of the Board of Equalization, Auditor Tamra Stones reviewed the Standards of Practice for Non-Profit Use Exemptions including applicable statutes and administrative rules and exemptions chronology.

(See attachment #6)

The following applications were acted on by the Board of Equalization for tax exemption:

1. Logan Church of Christ for Religious Services
2. Harmony Lodge, #21, F&A.M. of Utah for Religious Services.

Board Member Skanchy moved to approve the two applications. It was seconded and carried unanimously.

3. Trapper Trails Council, Boy Scouts of Am. (Educational)
4. Planned Parenthood, (Educational)

It was moved to approve the above two applications by Board Member Anhder. It was properly seconded. Board Member Beck moved to amend Anhders motion to vote on them one at a time. The amendments carried and the vote on the Boy Scouts passed unanimously. Planned Parenthood was approved on a vote of 5 "Yes" to 2 "No".

5. American Legion Post #58

A motion to deny the American Legion request was made by Board Member Anhder. It was seconded and passed 6 "Yes" to 1 "No" vote.

6. Capital Arts Alliance

Board Member Anhder moved to deny the Capital Arts Alliance request. It was seconded and the motion to deny failed on a vote

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of 4 "No" to 3 "Yes". A motion to approve the application was then made by Board Member Skanchy. It was seconded and passed on a vote of 4 "Yes" to 3 "No"

7. Child and Family Support Center

A motion to approve this request was made by Board Member Yeates. It was seconded and carried unanimously.

8. CAPSA

Board Member Yeates moved to approve this request. It was seconded and carried unanimously.

9. New Discoveries Inc.

Board Member Yeates moved to approve this application. It was seconded and carried unanimously.

10. Somebody's Attic

Board Member Petersen moved to table this application for further information. It was seconded and carried unanimously.

11. Utah Festival Opera Company

A motion to table this request until further information can be obtained was made by Board Member Anhder. It was seconded and carried unanimously.

(all applications copies are in attachment #7)

The Board will hold a hearing for any appeals on Tax Exemptions request on March 11, 1997 at 5:30 p.m. as part of the Council meeting scheduled that evening.

Board Member Petersen moved to adjourn the Board of Equalization meeting. It was seconded and carried unanimously.

**THE BOARD OF EQUALIZATION ADJOURNED BACK INTO THE REGULAR COUNCIL MEETING.**

Councilman Pulsipher left the meeting at this time.

**SUBDIVISION FINAL PLAT APPROVAL: DAWN'S ACRES-LAWRENCE SATERFIELD**

The County Zoning Administrator, Lorene Greenhalgh, reviewed

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a final plat of a subdivision West of Benson. The subdivision consists of three lots and is named Dawn's Acres. The County Planning Commission has approved the subdivision.

It was moved by Councilman Petersen to approve the subdivision. It was seconded and was approved on a vote of 4 "Yes" to 2 "No"

**SUBDIVISION FINAL PLAT APPROVAL: DOUBLE L- LYNN DAVIS**

Lorene Greenhalgh, the Zoning Administrator, reviewed another final subdivision plat located North of Smithfield developed by Lynn Davis. The County Planning Commission has approved the plat.

Vice Chairman Anhder moved to deny the subdivision request. The motion died for lack of a second.

A motion to approve the Double L. Subdivision was made by Councilman Skanchy. It was seconded and passed on a vote of 4 "Yes" 2 "No".

**BRAG BOARD-WEIGHT THROUGH VOTES: DISCUSSION**

The Council discussed a proposal to draft a resolution to consider the weight of the BRAG Governing Board vote. As it is now the Board is represented by equal numbers from the represented three Counties. It has been suggested that the Board be represented according to county population. The County Attorney will be asked to draft a resolution for discussion and first reading.

**COUNTY OFFICE TOUR: DISCUSSION**

Chairman Gibbons reported that the Council is scheduled to tour the County Offices on February 25, 1997 beginning at 8:00 a.m..

**LEGISLATION: UPDATE**

Councilman Sarah Ann Skanchy reported that the Forest Service will be making proposed changes on Forest Service issues in our County. She wants Council members to keep on alert for input or changes being recommended.

**UAC MANAGEMENT CONFERENCE: APRIL 9-11, 1997**

The 1997 Spring UAC Management Conference will be held at the Park Hotel in Provo on April 9-11, 1997. Council members planning on attending are asked to contact the Council Secretary, Pat Parker

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as soon as possible.

**WILLOW PARK ADVISORY BOARD: DISCUSSION**

Vice-Chairman Anhder, suggested that those County representatives who are on the Willow Park Advisory Board hold a meeting with invited leaders from Logan City to discuss the Willow Park budget and other matters pertaining to Willow Park. The Council suggested that additional funding being asked for should not be considered until such a meeting is held.

**COUNCIL MEMBER REPORTS:**

Sarah Ann Skanchy: Reported that the Municipal Building Authority Audit has been completed and can be seen at the County Auditor's or County Clerk's offices.

H. Craig Petersen: Commented that the proposed Comprehensive Land Use Plan is mostly substance and doesn't give enough guidance for decision making. The matter will be further discussed in future Council meetings.

Vice-Chairman C. Larry Anhder: Suggested that the County be represented at a ground water meeting on May 8 & 9, 1997 in Moab.

Chairman Darrel L. Gibbons: Reported that during a recent Solid Waste Advisory Board meeting it was determined that a fee increase for 1997 will not be necessary.

Layne M Beck: Asked if it was possible to obtain a finance report from the Solid Waste Department? Beck was told that the County Auditor has that departments finance records.

**ADJOURNMENT**

No further business was presented for action or discussion and the meeting was adjourned by Chairman Gibbons at 7:45 p.m..



**ATTEST: Stephen M. Erickson**  
**Cache County Clerk**



**APPROVAL: Darrel L. Gibbons**  
**Council Chairman**





# CAPITOL ARTS ALLIANCE

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Ellen Eccles Theatre

Bullen Center

## STATUS REPORT

Ellen Eccles Theatre and Bullen Center

For the Period October 1, 1996 - December 31, 1996

February 11, 1997

Prepared by Peggy L. Tueller, Executive Director  
Capitol Arts Alliance

I am pleased to present to you the Quarterly Report of the Capitol Arts Alliance.

### General Operations

#### Ellen Eccles Theatre

During this quarter 12,830 people attended performances of 11 shows as follows:

#### CAA Presentations

ANNIE GET YOUR GUN - 1 show

The Jim Cullum Jazz Band - 1 show

Celtic Night/Moloney, Sands & Horan - 1 show

CRAZY FOR YOU - 1 show

Children's Dance Theatre - 1 student matinee; 1 show

Michael Martin Murphey's Christmas Show - 1 show

#### Renters

Peter Breinhold - 1 show

Cache Valley Civic Ballet "The Nutcracker" - 4 shows

Space Agency - Kurt Bestor Christmas Concert - 1 show

Cache Valley Health Care - Wind Machine - 1 show

Cache Ballet Company "The Little Match Girl" - 4 shows

#### The Bullen Center

During this quarter CAA earned rental income from the following: 9 weddings/receptions, 8 Christmas parties, one week - "Celebration of Traditions", 2 community dinner/theatre performances, 12 seminars, 1 Children's Justice Benefit. The Alliance for the Varied Arts, our permanent renter, has many on-going activities in the Bullen Center.

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Ellen Eccles Theatre and Bullen Center  
Quarterly Status Report  
February 5, 1997.

### CAA Programming

The Jim Cullum Jazz Band was an outstanding artistic success, but regrettably attracted a small audience. The jazz bands we invited from the high schools and USU were ecstatic. Mick Moloney's Celtic group played to its usual enthusiastic crowd and Michael Martin Murphey's Christmas Show was sold out well in advance of the concert. Next season we plan to have a series of three country western shows. This should satisfy an avid public and hopefully fatten our coffers. During January, February and March we have SOUND OF MUSIC, Fred Garbo's Inflatable Theatre, the Lightwood Duo, Olivia Gorra/Eugene Watanabe, The Four Freshmen, and I want to draw particular attention to our annual fund-raising Gala performance of the legendary Broadway musical, MAME, starring Morgan Brittany, who promises to be a captivating Auntie Mame. A pre-performance buffet supper will be served at 6:30 p.m. in the Carousel Ballroom of the Bullen Center. The CAA depends on this Gala for a considerable portion of its operating budget, so we are appealing to the citizens of Cache Valley to support our beautiful theatre by attending this special event.

The Program Committee and I are working on some exciting shows for next season.

### Capital Improvements

The column repair on the north wall of the Theatre was completed in October. Smoke detection alarms are in the process of being installed. It has been necessary to construct a fire escape on the south wall of building to enable people to exit from the corridor. As it is now, a door leading into the Theatre itself is the only way to reach the existing fire escape. This means that the door leading into the Theatre from the Bullen Center must remain open at all times. From the standpoint of security, this is an untenable situation. After the appropriate bidding procedure, the job was awarded to Roy Hansen, and the work is scheduled to begin in January. The ADA's wheelchair seating requirements have been completed.

### Development

To date the corporate contributions in support of our programs for the 1996-97 season total \$87,225. ( Please note that this figure includes some sizeable in-kind donations from the media.) Also, as I mentioned in a previous report, we have a \$50,000 grant from the George S. and Dorlores Dore Eccles Foundation and \$27,925 from the Marie Eccles Caine Foundation. We hope to make between \$25,000 and

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Ellen Eccles Theatre and Bullen Center  
Quarterly Status Report  
February 5, 1977

\$30,000 on our Gala, and we expect approximately \$7,000 from our annual solicitation letter which was sent to 700 patrons.

### Marketing

It is gratifying when one is able to give something back to one's patrons. The Capitol Arts Alliance and the Utah Festival Opera Company have found a way in the form of a Valentine gift. On February 14 we are jointly sponsoring a free concert of The Hughes Brothers who are originally from Utah but who now have their own theater in Branson, Missouri. They perform contemporary and old country western music, Broadway tunes and gospel songs. It should appeal to a number of our Cache Valley patrons. This concert will also be a means of introducing the Ellen Eccles Theatre to bus tour operators who take groups of people to Branson several times each year. Tour organizers are enthusiastic about bringing people who have enjoyed The Hughes Brothers in Branson to see the group perform in Logan. We are offering tickets on a first-come/first served basis. We met with the media to solicit their support. We believe this concert will give our marketing efforts a boost.

The Utah Preservation Magazine has forwarded me the copy of the Ellen Eccles Theatre article and ad which will appear in the first publication--I pass it on to you, and when the magazine is finally ready for distribution, I will see that you are the first to get a copy.

### Fiscal Report

You now have the audited financial statements for the nine months September 30, 1995 through June 30, 1996. Also included in your packet was the Profit and Loss Statement July through November 1996, which shows a net income of \$18,009.09. We are happy with our new double entry accounting system that makes tracking more detailed, more accurate, faster and easier. We have also devised a new format which includes a program budget that enables us to track our programs in a more efficient manner.

CERTIFICATE OF COUNCILMEMBERS

Public Hearing

We, the County Councilmembers of Cache County, Utah, do hereby certify:

(i) that the issuance and the sale of federally tax-exempt Mortgage Revenue Bonds, Series 1997 (Utah Association of Community Services Cooperative Financing Program) in an amount not to exceed \$11,000,000 (the "Bonds") of the City of Clearfield, Utah (the "City") were the subject of a public hearing held at 5:00 p.m. on January 28, 1997, at the Clearfield City Offices, 140 East Center Street, Clearfield, Utah; the Salt Lake City Library, 209 East 500 South, Salt Lake City, Utah; and the Washington County Offices, 197 East Tabernacle, St. George, Utah, following publication of notice with respect to said public hearing, a certified copy of which notice is attached hereto; and

(ii) that for the purpose of satisfying the public approval requirements of Section 147(f) of the Internal Revenue Code of 1986, as amended (the "Code"), we hereby approve the issuance and sale of the Bonds.

IN WITNESS WHEREOF, the undersigned have hereunto set their official signatures this 11 day of January, 1997.

*Alan M. Johnson*  
\_\_\_\_\_  
Chief Executive Officer

*John M. Beck*  
\_\_\_\_\_  
Councilmember

*Cordeell Smith*  
\_\_\_\_\_  
Councilmember

*C. Larry Johnson*  
\_\_\_\_\_  
Councilmember

*Guy Ray Pugh*  
\_\_\_\_\_  
Councilmember

*Ray Peter*  
\_\_\_\_\_  
Councilmember

*Shel Ann Skanby*  
\_\_\_\_\_  
Councilmember

*David L. Johnson*  
\_\_\_\_\_

LAW OFFICES

**BALLARD SPAHR ANDREWS & INGERSOLL**

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NANCY LEW  
DIRECT DIAL 801-531-3061

January 29, 1997

**VIA FEDERAL EXPRESS**

Ms. Tamra Stones  
Cache County Auditor  
170 North Main Street  
Logan, Utah 84321

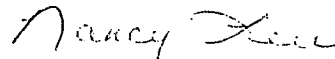
**RE: *Clearfield City, Utah Mortgage Revenue Bonds, Series 1997  
(Utah Association of Community Services Cooperative Financing  
Program)***

Dear Ms. Stones:

Enclosed please find six copies of the Certificate of Councilmembers concerning the above-referenced matter. Please return six signed copies of the Certificate to our office in the enclosed U.S. Postal Express Mail envelope.

If you have any questions concerning the enclosed documents, please give me a call. Thank you for your assistance.

Very truly yours,



Nancy Lew

NL:djc

Enclosures  
803492

# Overview of Bear River Mental Health Services, Inc.

Clients    Approximately 1400 at any given time  
Equally divided between youth and adults

Staff    Approximately 100 full-time/part-time employees

Service Facilities

Brigham City:    Outpatient Center  
Psycho-social Rehabilitation Center  
Semi-independent Housing (18 beds)

Logan City:    Outpatient Center  
Psycho-social Rehabilitation Center  
24-hour Residential Treatment Center (10-12 beds)  
Semi-independent Housing (10 beds)

Randolf:    Outpatient Center

Tremonton:    Outpatient Center

Utah State Hospital    Youth (5 beds), Civil (9 beds), Geriatric (4 beds)

Sources of Funding

	<u>Percent of Total</u>
Federal Block Grant	3.04
State General Funds	33.32
Local Counties' Match	5.07
Collections (including XIX)	54.05
Other: Donations, int., misc.	2.48
Grants, spec. contracts	<u>2.04</u>
	4.52

# WHAT TO LOOK FOR

*It is not always easy to determine our mental health needs. Here are some things to look for:*

- Depression
- Hopeless feelings
- Panic and/or anxiety
- Losing touch with reality
- Marital problems
- Child management issues
- Adjustment to divorce
- Coping with daily living
- Sexual problems
- Impulse Control

*If you think you have any of these problems, you may want to contact us.*



## **BRMH has facilities in:**

Logan                      Brigham City  
90 E. 200 N.            663 Hospital Way  
752-0750                734-9449

Rich  
Randolph  
752-0750

Tremonton  
125 S. 100 W.  
257-0121

Medicaid Office

Bear River Mental Health

90 East 200 North  
Logan, Utah 84321

Telephone: (801) 752-0750



## **YOUR RIGHTS**

*If you feel you are not being served in ways which best meet your needs, you may call the Service Coordinator at 734-9449 (Box Elder County) or 752-0750 (Cache and Rich counties) to discuss your concerns. You may also call Medicaid Information at:*

1-800-662-9651

# Bear River Mental Health Services, Inc.

Your Medicaid Provider



When You Need Us

## MENTAL HEALTH SERVICES UNDER MEDICAID

If you live in Box Elder, Cache, or Rich county and are on Medicaid, Bear River Mental Health is your **SOLE** provider when you are in need of mental health services. If you have HMO coverage, our mental health services are provided through Bear River Mental Health.

## IF YOU NEED MENTAL HEALTH CARE

It is essential that you obtain approval before receiving any mental health care. Call 734-9449 (Box Elder County) or 752-0750 (Cache and Rich counties) and ask to speak with the Service Coordinator. Inform the Service Coordinator that you are on Medicaid and in need of mental health services.

Except in the case of mental health emergencies, a hospital cannot admit you as a mental health patient unless prior approval is received from the Utilization Officer at Bear River Mental Health (752-0750).

## SERVICES PROVIDED

**Crisis Intervention:** Immediate assistance, day or night.

**Outpatient:** Weekly individual, family, or group interactions with clinical staff. Day and evening appointments are available.

**Adult Day Programs:** Ongoing assistance in developing self-sufficiency skills and becoming vocationally productive.

**Case Management:** Assistance in functioning more independently. Services focus upon medical, vocational, social, housing, and financial needs.

**Housing:** Residential placements for individuals with long-term mental illness.

**Inpatient:** Short-term hospitalization for those in crisis.

**Community Education:** Community classes, workshops, news articles, and radio programs.

## UNAUTHORIZED CARE

Unauthorized care is any mental health service which has not been approved in advance by Bear River Mental Health. Bear River Mental Health is the only mental health agency allowed to authorize mental health services to Medicaid clients in Box Elder, Cache, and Rich counties.

## NON-COVERED SERVICES

Bear River Mental Health will cover services described in this brochure. If you have questions regarding other services, call the Service Coordinator 734-9449 (Box Elder County) or 752-0750 (Cache and Rich counties).

## EMERGENCY SERVICES

### OUT OF AREA

You can receive emergency mental health services wherever you may be. However, in order for payment to be made, Bear River Mental Health must be notified of the treatment and care within 24 hours. You or your provider should call the Utilization Officer at:

750-0750

## YOUR MEDICAID CARD

You must have your Medicaid card with you to present at the time of receiving any service.



**BEAR RIVER HEALTH DEPARTMENT  
 "NEW CHOICES" SUBSTANCE ABUSE PROGRAM  
 FY 1996-97 ♦ 1ST QUARTER  
 JULY - SEPTEMBER**

<b>Total number of clients currently in treatment including clients carried over and the new admissions:</b>		<u>WOMEN</u>	<u>MEN</u>
	541	91	451
Cache County:	384	59	325
Box Elder County:	158	32	126

<b>TOTAL NEW ADMISSIONS</b>	<b>182</b>
-----------------------------	------------

<b>Breakdown of client load in terms of primary reason for treatment:</b>	
ALCOHOL	342
DRUGS	197
OTHER (Co-dependent, ACA,...)	3

<b>Of the total clients seen during the quarter, the following percentages are a breakdown in regards to referral sources:</b>	
Court	87%
Self	12%
Other (i.e. community, school, employer, mental health, etc....)	1%

<b>Total IV drug users:</b>	<b>32</b>
Cache County:	17
Box Elder County:	15

**BEAR RIVER HEALTH DEPARTMENT  
 "NEW CHOICES" SUBSTANCE ABUSE PROGRAM  
 FY 1996-97 ♦ 2ND QUARTER  
 OCTOBER-DECEMBER**

<b>Total number of clients currently in treatment including clients carried over and the new admissions:</b>	<b>610</b>	<b><u>WOMEN</u></b>	<b><u>MEN</u></b>
		<b>108</b>	<b>502</b>
<b>Cache County:</b>	<b>424</b>	<b>65</b>	<b>359</b>
<b>Box Elder County:</b>	<b>186</b>	<b>43</b>	<b>143</b>

<b>TOTAL NEW ADMISSIONS</b>	<b>244</b>
<b>TOTAL DISCHARGES</b>	<b>298</b>

<b>Breakdown of client load in terms of primary reason for treatment:</b>	
<b>ALCOHOL</b>	<b>403</b>
<b>DRUGS</b>	<b>204</b>
<b>OTHER (Co-dependent, ACA,...)</b>	<b>3</b>

<b>Of the total clients seen during the quarter, the following percentages are a breakdown in regards to referral sources:</b>	
<b>Court</b>	<b>88%</b>
<b>Self</b>	<b>10%</b>
<b>Other (i.e. community, school, employer, mental health, etc....)</b>	<b>2%</b>

<b>Total IV drug users:</b>	<b>31</b>
<b>Cache County:</b>	<b>17</b>
<b>Box Elder County:</b>	<b>14</b>

To the Cache County Council  
from the Cache Community Theater

Cache Community Theater, a non-profit organization, has been in existence since 1989. It was organized to provide an opportunity for people in this valley to perform on the stage. We have produced such musicals as "My Fair Lady", "The Music Man", "Annie", "Shenandoah", and "The King and I". We are completely volunteer, no one is paid.

But costs have escalated so much that we really need some help with financial support. We have involved people from nearly every community in Cache County, as well as a few outside the valley. We have received no financial support except for a small grant from the Utah Arts Council.

We would like to continue to bring quality entertainment to this valley and make it affordable to the families who have supported us in the past.

We would like to solicit your help and apply for some of the restaurant tax money.

Thank You

# Section IV. Standards of Practice

## Non-Profit Use Exemptions

### Standard of Practice 14 Non-Profit Entities, Religious, Charitable and Educational

**14.0** "Property owned by a nonprofit entity which is used exclusively for religious, charitable, or educational purposes" is exempt. The exemption extends to property used for parking, landscaping, and other property improvements which are used for the operation of such purposes [59-2-1101 (2)(d)] and [Utah State Constitution, Article XIII Section 2 (2)(c)]. Qualification under federal tax law as a "501 (c)(3)" organization however, does not automatically qualify the organization's real or personal property for exemption from property tax.

**14.1 Exclusive Use.** Exclusive use means that any use other than one qualifying as religious, charitable, or educational must be de minimus, that is, it must be truly minor.

**Example:** "The constitutional exemption is to be strictly construed and the charitable use of the property must be exclusive; however, a use of true minor import or a de minimus use will not defeat an exemption. If there is any separate part of the building occupied and used exclusively for charitable purposes, that part qualifies for exemption" [*Loyal Order of Moose 259 v. Salt Lake County Board of Equalization* [(657 P2d 257), 1982].

**14.2 Partial Exemption.** A partial exemption may be granted only where a separately identifiable portion of a property is exclusively used for qualified purposes. A partial exemption may not be granted based upon percentage use of shared or common space or facilities.

**Example:** When part of a building is devoted to charitable purposes and part is

rented out to individual private concerns for substantial consideration, only the part of the property that is used for charitable purposes is exempt from taxation, not the part of the building rented out for revenue [*Parker v. Quinn*, (23 Utah 332)(64P 961), 1901].

**14.3 Initial Application:** A written application for exemption must be filed by March 1. The board of equalization may question the applicant under oath and subpoena witnesses regarding the submitted evidence. No exemption can be granted unless the applicant attends and answers the board's questions. The board may adopt rules to administer the exemptions. The board may waive the application or personal appearance requirements [59-2-1101(3)(a) and (4), 59-2-1102(3),(4), and (5)].

The board, upon written application, should request the following information:

- a) the owner of record and the date the property was acquired;
- b) a description of the property;
- c) the Internal Revenue Service 501(c)(3) exemption authorization;
- d) federal income tax returns for previous years;
- e) all financial statements that reflect the use of the property, the source of all funds and the way they were expended including a list of all paid staff, how they are paid, and the nature of their services;
- f) a description of use including percentage of time the property is used for various purposes and the degree that such purposes are carried out by volunteer staff;

g) copies of leases or rental agreements for the property and descriptions of how the rents are determined; and

h) a copy of the Articles of Incorporation, by-laws and other organizational information.

Depending on the use of the property, additional information should also be considered.

**14.4 Charitable Purpose.** The following criteria for determining charitable purpose were identified by the Utah Supreme Court in *Utah County v. Intermountain Health Care Inc.*, (709 P2d 265) 1985:

a) whether the stated purpose of the entity is to provide a significant service to others without immediate expectation of material reward;

b) whether the entity is supported, and to what extent, by donations and gifts;

c) whether the recipients of the charity are required to pay for the assistance received, in whole or in part;

d) whether the income received from all sources (gifts, donations, and payment from recipients) produces a profit to the entity in the sense that the income exceeds operating and long-term maintenance expenses;

e) whether the beneficiaries of the charity are restricted or unrestricted and, if restricted, whether the restriction bears a reasonable relationship to the entity's charitable objectives; and

f) whether dividends or some other form of financial benefit, or assets upon dissolution, are available to private interests, and whether the entity is organized and operated so that any commercial activities are subordinate or incidental to charitable ones.

These criteria may be used to determine charitable use. Specific criteria for hospitals, nursing homes, and other health care related organizations have been established by the commission and are included in appendix C.

**14.5 Religious Purpose.** "Religion" has not been defined by legislative or judicial action. The board has no authority or responsibility to define religious use. If the applicant has a religious exemption under IRS 501(c)(3) then an exemption should be granted unless available information indicates that use of the facility is contrary to the organization's purpose.

**14.5.1 Exemption for Related Use.**

"Parsonages, rectories, monasteries, homes and residences of the clergy if used exclusively for religious purposes, are exempt from property taxes if they meet all of the following requirements:

a) The land and building are owned by a religious organization which has qualified with the Internal Revenue Service as a Section 501 (c) (3) organization and the organization continues to meet the requirements of that section.

b) The building is occupied by persons whose fulltime efforts are devoted to the religious organization and the immediate families of such persons.

c) The religious organization, and not the individuals who occupy the premises, pay all payments, utilities, insurance, repairs, and all other costs and expenses related to the care and maintenance of the premises and facilities" [R884-24-40P(1A)].

**14.5.2 Homes of Clergy.** "The exemption for one person and the family of such person is limited to the real estate that is reasonable for the residence of the family and which remains actively devoted exclusively to the religious purposes. The exemption for more than one person, such as a monastery, is limited to that amount of real estate actually devoted exclusively to religious purposes" [R884-24-40P(1B)].

---

notify the property owner of it's intent to  
revoke the exemption on or before April 1  
[59-2-1102(2)].

## **Standard of Practice 16 Non-Profit Exemption Records**

### **16.0 Non-Profit Exemption Records.**

All records pertaining to the granting of exemption based on exclusive use for charitable, religious or educational purposes should be retained as outlined in Standard 17 of the Board of Equalization Standards of Practice.

# Appendix C

## APPLICABLE STATUTES AND ADMINISTRATIVE RULES

Utah Code 1992-93

**2-1-41** Tax exempt status of civil air patrol equipment

**11-17-10** Industrial Facilities and Development, tax exemption for property.

**17A-2-201** Cemetery Maintenance Districts, assessments.

**17A-2-301** County Improvement Districts for water, sewerage, flood control, electric and gas.

**17A-2-401** County Service Areas.

**17A-2-601** Fire Protection Districts.

**17A-2-701** Irrigation Districts.

**17A-2-801** Metropolitan Water Districts.

**17A-2-1055** Public Transit Districts, property exempt from taxation.

**17A-2-1188** Community Redevelopment Agencies, payment by agency in lieu of property tax.

**17A-2-1199.51** Leased property subject to taxes.

**17A-2-1255** Special Service Districts, taxation of property leased by agency.

**17A-2-1258** Payments by agency in lieu of taxes.

**17A-2-1301** Special Service Districts.

**17A-2-1401** Water Conservancy Districts.

**17A-2-1523** Airport authorities, tax exemption of authority property.

**17A-3-913** Municipal Building Authorities, property exempt from taxation.

**17A-3-1301** Historic Districts.

**41-1a-206** Payment of property taxes or in lieu fees before vehicle registration.

**49-1-201** Utah State Retirement state agency.

**55-18-15** Housing Authorities, exemption from taxes.

**59-2-404** Uniform tax on aircraft.

**59-2-405** Uniform fee on tangible personal property.

**59-2-1001** County Board of equalization.

**59-2-1006** Appeal to commission.

**59-2-1101** Exemption of property devoted to public religious, or charitable uses.

**59-2-1102** Determination of exemptions by board of equalization.

**59-2-1103** State lands exemption.

**59-2-1110** Exemption of property used to furnish power for irrigation purposes.

**59-2-1111** Exemption of property used for irrigation purposes.

**59-2-1112** Livestock exemption.

**59-2-1113** Exemption of household furnishings.

# Appendix B - Exemptions Chronology

<b>Exemption</b>	<b>Constitutional Enactment</b>	<b>Legislative Enactment</b>
1. Property exempt under U.S. Law	1896	1898
2. Property of the state, school districts, public libraries	1896	1898
3. Property owned by non-profit entity and used exclusively for religious, charitable, and educational purposes	1896/1983	1898/1986
4. Places of burial not used for private or corporate benefits	1896	1898
5. Farm equipment and machinery	1987	1987
6. Intangible property	1900*	1898
7. State Lands	1896	1898
8. Power plant used for irrigation	1931	1931
9. Water used for irrigation	1896	1898
10. Livestock	1900	1983
11. Household furnishings	1918	1939
12. Inventory	1965	1965
13. Residential Exemption	1982*	1983
14. Special districts and political subdivisions	1983	1986
15. Aircraft	1984*	1987
16. Registered vehicles	1984*	1987

\* The Constitution provides for the Legislature to tax or exempt as desired.



Tax Exempt

- veterans or their unmarried surviving spouses and minor orphans - Amount of exemption.
- 59-2-1105. Application for veteran's exemption - Proof requirements and limitations.
- 59-2-1106. Exemption of property owned by blind persons or their unmarried surviving spouses or minor orphans - Amount - Application.
- 59-2-1107. Indigent persons - Amount of abatement.
- 59-2-1108. Indigent persons - Deferral of taxes - Treatment of deferred taxes.
- 59-2-1109. Indigent persons - Tax relief, deferral, or abatement - Application.
- 59-2-1110. Exemption of property used to furnish power for irrigation purposes - Computation of power used for irrigation.
- 59-2-1111. Exemption of property used for irrigation purposes.
- 59-2-1112. Livestock exemption.
- 59-2-1113. Exemption of household furnishings.
- 59-2-1114. Exemption of inventory or other tangible personal property held for sale.

**59-2-1101. Exemption of property devoted to public, religious, or charitable uses - Proportional payments for government-owned property - Intangibles exempt - Affidavit required.**

(1) The exemptions authorized by this part may be allowed only if the claimant is the owner of the property as of January 1 of the year the exemption is claimed, unless the claimant is a federal, state, or political subdivision entity under Subsection (2)(a), (b), or (c), in which case the entity shall collect and pay a proportional tax based upon the length of time that the property was not owned by the entity.

(2) The following property is exempt from taxation:

- (a) property exempt under the laws of the United States;
- (b) property of the state, school districts, and libraries;
- (c) property of counties, cities, towns, special districts, and all other political subdivisions of the state, except as provided in Title 11, Chapter 13, the Interlocal Cooperation Act;
- (d) property owned by a nonprofit entity which is used exclusively for religious, charitable, or educational purposes;
- (e) places of burial not held or used for private or corporate benefit;
- (f) farm equipment and machinery; and
- (g) intangible property.

(3) (a) The owner who receives exempt status for property, if required by the commission, shall file an affidavit, on or before March 1 each year, certifying the use to which the property has been placed during the past year. The affidavit shall contain the following information in summary form:

- (i) identity of affiant;
- (ii) the basis of the affiant's knowledge of the use of the property;
- (iii) authority to make the affidavit on behalf of the owner;
- (iv) county where property is located; and
- (v) nature of use of the property.

(b) If the affidavit is not filed within the time limits prescribed by the county board of equalization, the exempt status may, after notice and hearing, be revoked and the property then placed on the tax rolls.

(4) The county legislative body may adopt rules to effectuate the exemptions provided in this part. 1993

**59-2-1102. Determination of exemptions by board of equalization - Appeal.**

(1) The county board of equalization may, after giving notice in a manner prescribed by rule, determine whether certain property within the county is exempt from taxation. The decision of the county board of equalization shall be in writing and shall include a statement of facts and the statutory basis for its decision. A copy of the decision shall be mailed on or before May 15 to the person or organization applying for the exemption.

(2) The board shall notify an exempt property owner who has previously received an exemption but failed to file the annual affidavit required under Section 59-2-1101 of the board's intent to revoke the exemption on or before April 1.

(3) No reduction may be made in the value of property and no exemption may be granted unless the party affected or the party's agent makes and files with the board a written application for the reduction or exemption, verified by oath, and appears before the board and shows facts upon which it is claimed the reduction should be made, or exemption granted. The board may waive the application or personal appearance requirements.

(4) Before the board grants any application for exemption or reduction, it may examine on oath the person or agent making the application. No reduction may be made or exemption granted unless the person or the agent making the application attends and answers all questions pertinent to the inquiry.

(5) Upon the hearing of the application the board may subpoena any witnesses, and hear and take any evidence in relation to the pending subject.

(6) The county board of equalization shall hold hearings and render a written decision to determine any exemption on or before May 1 in each year.

(7) Any property owner dissatisfied with the decision of the county board of equalization regarding any exemption may appeal to the commission under Section 59-2-1006. 1983

**59-2-1103 (Superseded 01/01/97). State lands exemption - Exceptions to exemption.**

(1) Lands to which title remains in the state, which are held or occupied by any person under a contract of sale or lease from the state, are exempt from taxation.

- (2) This section does not exempt the taxation of:
- (a) improvements on state lands;
  - (b) any interest in state lands to the extent of money paid or due in part payment of the purchase price, regardless of whether an extension of payment was granted prior to the levying of this tax; or
  - (c) land subject to the privilege tax under Section 59-4-101.

(3) (a) If final payment has been made under Subsection (1) on state lands, the contract of sale shall be regarded as passing title to the purchaser or assignee.

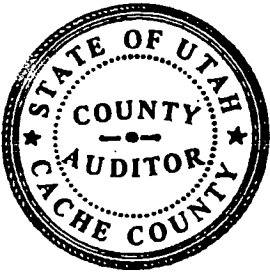
(b) The state agency from which the interest was purchased shall certify the receipt of final payment to the commission.

(4) Any tax levied on the interest of a purchaser of state lands before title passes to the purchaser or assignee shall be collected in the same manner as taxes on personal property.

(5) The interest of a purchaser of state lands is subject to sale for delinquent taxes in the same manner as personal property.

(6) (a) If any interest in state lands is sold for delinquent taxes, the officer making the sale shall issue a certificate of sale.

(b) When filed with the state agency from which the interest was purchased, the certificate or certi-



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

**MEMORANDUM**

Tamra Stones  
COUNTY AUDITOR

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

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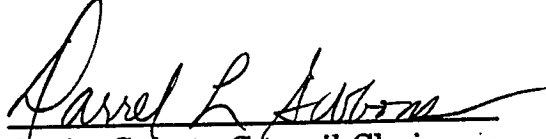
**Reapplication:** Logan Church of Christ - 06-022-0029 - 240 West 200 N. Logan, UT 84321

This application has been reviewed and is complete. This organization serves religious purposes. All real and personal property is used by the church for religious services and activities.

**FINDINGS OF FACT - UCA 59-2-1101**  
Maintains exclusive religious purposes. Recommend approval.

**DETERMINATION**

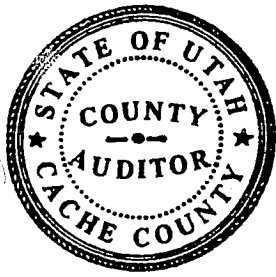
APPROVED       TABLED       DENIED

  
Cache County Council Chairman

February 11, 1997  
Date

Attested:

  
Tamra Stones, BOE Clerk



CACHE COUNTY  
Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

Tamra Stones  
COUNTY AUDITOR

**MEMORANDUM**

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Re application:** Harmony Lodge, #21, F.&A.M. of Utah - 06-024-0035 - 118 West 230 N. Logan, UT 84321

This application has been reviewed. This organization serves religious purposes. All real and personal property is used by the organization which is a non-denominational religious fraternal institution. The building houses some five Masonic affiliated organizations.

**FINDINGS OF FACT - UCA 59-2-1101**

Harmony Lodge #21 Free & Accepted Masons of Utah, is not a religion but serves a religious purpose and still maintains a current exemption under IRS 501 (c) (3) and thereby meets the organizations purpose. Recommend approval.

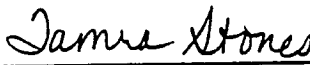
**DETERMINATION**

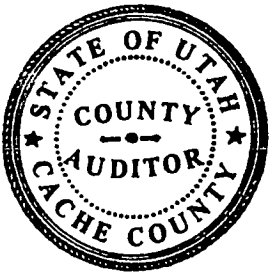
APPROVED       TABLED       DENIED

  
\_\_\_\_\_  
Cache County Council Chairman

February 11, 1997  
Date

Attested:

  
\_\_\_\_\_  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

Tamra Stones  
COUNTY AUDITOR

**MEMORANDUM**

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** Trapper Trails Council, Boy Scouts of America - 05-062-0019 Located at 199 Pioneer Ave. Logan. This building is the Boy Scout Service Center. Parcel 06-069-0023 - is a warehouse for storage.

The application has been reviewed and is complete. This organization serves educational purposes. All real and personal property is used to provide support materials, advancement records, training records, office space for staff, and training.

**FINDINGS OF FACT - UCA 59-2-1101**

The Boy Scouts of America still promote "the ability of young men and women to do things for themselves and others by training in scoutcrafts and teaching them patriotism, courage, self reliance, and kindred virtues." ...Emphasis is on the educational program... for character development, citizenship training, mental and physical fitness. Recommend approval.

**DETERMINATION**

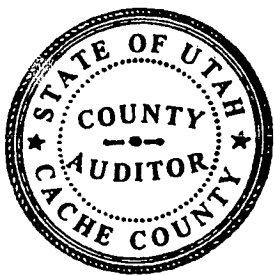
APPROVED       TABLED       DENIED

*Darrel L. Gibson*  
Cache County Council Chairman

2-11-97  
Date

Attested:

*Tamra Stones*  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

Tamra Stones  
COUNTY AUDITOR

**MEMORANDUM**

TO: Cache County Council

FROM: Tamra Stones, Cache County Auditor

DATE: February 11, 1997

SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** Planned Parenthood, applying for personal property exemption only. The personal property is located at 550 No. Main, Suite 117, Logan, Ut 84321.

The application has been reviewed. This organization serves educational purposes. All personal property is used for educational services. The center is a reproductive health clinic.

**FINDINGS OF FACT - UCA 59-2-1101**

Planned Parenthood makes resources available "to provide Utahns with the means to voluntarily determine the number and spacing of their children, consistant with the persons well being and values system." Principle methods used to achieve this purpose are the direct provision of services, education & advocacy.

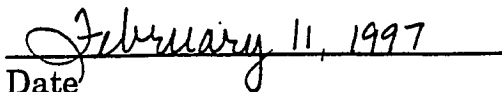
**DETERMINATION**

APPROVED

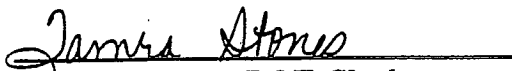
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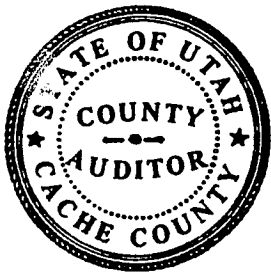
DENIED

  
Cache County Council Chairman

  
Date

Attested:

  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

Tamra Stones  
COUNTY AUDITOR

**MEMORANDUM**

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** Earl S. Harper American Legion Post #58 - 08-074-0014 - 234 S. Main Smithfield, Ut 84335 (Filed by Frank Nilson)

The application has been reviewed. This organization is a non profit but is under section 501 (c) (4) charitable purposes. All real and personal property is used for the operation of the Post.

**FINDINGS OF FACT - UCA 59-2-1101**

The American Legion is non profit under section 501(c)(4). They do not qualify as an IRS 501 (c) (3) organization. The board will need to send a letter of intent to deny, with a 10 day notice. It is the applicants right to have a hearing before the board. The hearing has been tentatively scheduled for ~~2-25-97~~ at \_\_\_\_\_ p.m.

*3-11-97 5:30*

**DETERMINATION**

\_\_\_\_\_APPROVED

\_\_\_\_\_TABLED

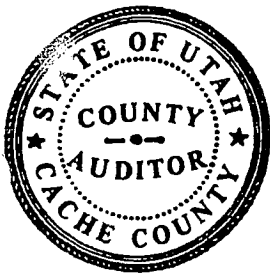
\_\_\_\_\_✓DENIED

*David L. Gellera*  
\_\_\_\_\_  
Cache County Council Chairman

*February 11, 1997*  
\_\_\_\_\_  
Date

Attested:

*Tamra Stones*  
\_\_\_\_\_  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

**MEMORANDUM**

Tamra Stones  
COUNTY AUDITOR

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** Capital Arts Alliance - applying for personal property only.

This application has been reviewed. This organization serves charitable purposes. All personal property is used for public performances, classes and private functions at the Ellen Eccles Theater and Bullen Center.

**FINDINGS OF FACT - UCA 59-2-1101**

Capital Arts Alliance continues to manage a cultural arts center, raise funds for arts organizations, present art events, and all things convenient and necessary to further these purposes. Recommend approval.

**DETERMINATION**

APPROVED

TABLED

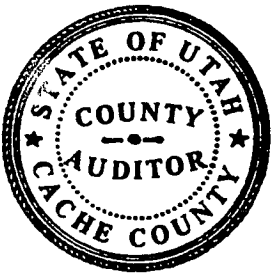
DENIED

*Daniel L. Gibson*  
Cache County Council Chairman

February 11, 1997  
Date

Attested:

*Tamra Stones*  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

**MEMORANDUM**

Tamra Stones  
COUNTY AUDITOR

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** Child and Family Support Center - 05-041-0042 - 380 W. 1400 N. Logan, Ut 84321.

The application has been reviewed. This organization serves charitable purposes. All real and personal property is used for child abuse prevention. The center serves the community as a crisis center for parents to bring their children who are at risk of child abuse.

**FINDINGS OF FACT - UCA 59-2-1101**

CAFSC purpose is to "promote, encourage and assist the quality of family interaction with the intent to reduce risk of a child being abused or neglected by whatever proper means are available and desirable in order to further that goal." Recommend approval.

**DETERMINATION**

APPROVED       TABLED       DENIED

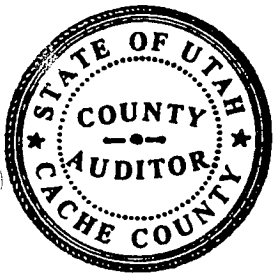
*Harrel R. Gillone*  
Cache County Council Chairman

February 11, 1997  
Date

Attested:

*Tamra Stones*  
Tamra Stones, BOE Clerk





CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

Tamra Stones  
COUNTY AUDITOR

**MEMORANDUM**

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** CAPSA - 06-058-0006 , P.O. Box 3617, Logan, Ut 84321, Location of building is confidential.

This application has been reviewed and is complete. This organization serves charitable purposes. All real and personal property is used by the organization which provides shelter and services for victims of domestic violence and sexual abuse.

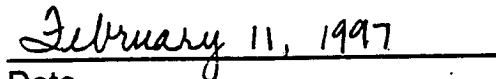
**FINDINGS OF FACT - UCA 59-2-1101**

The CAPSA organization has maintained the standing and purposes as originally established by sworn affidavit provided. Recommend approval.

**DETERMINATION**

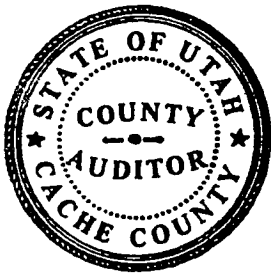
APPROVED       TABLED       DENIED

  
\_\_\_\_\_  
Cache County Council Chairman

  
\_\_\_\_\_  
Date

Attested:

  
\_\_\_\_\_  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

**MEMORANDUM**

Tamra Stones  
COUNTY AUDITOR

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

---

**Reapplication:** New Discoveries Inc. - Seeking exemption on personal property only.  
88 W. 1200 N. Logan, UT 84321

The application has been reviewed. This organization serves charitable purposes. All personal property is used for the operation of New Discoveries which is an organization for the mentally challenged.

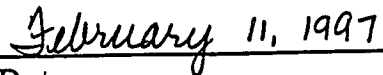
**FINDINGS OF FACT - UCA 59-2-1101**

New Discoveries Inc. continues to meet purpose of original incorporation status.  
Recommend approval.


**DETERMINATION**

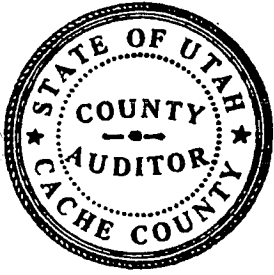
APPROVED                       TABLED                       DENIED

  
\_\_\_\_\_  
Cache County Council Chairman

  
\_\_\_\_\_  
Date

Attested:

  
\_\_\_\_\_  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
LOGAN, UTAH 84321

**MEMORANDUM**

Tamra Stones  
COUNTY AUDITOR

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

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**Reapplication:** Somebody's Attic - 06-020-0014 - 39 West 230, North Logan, Ut 84321

The application has been reviewed and is complete. This organization serves charitable purposes. All real and personal property is used for the operation of the non-profit thrift store. The proceeds are donated to CAPSA and Child and Family Support Center for the operation of these organizations.

**FINDINGS OF FACT - UCA 59-2-1101**

Somebody's Attic continues to collect and sell used articles of clothing and other items and distribute the proceeds to non-profit organizations which promote and support family interaction with interest to reduce risk of child and or spouse being abused etc. Recommend approval.

**DETERMINATION**

           APPROVED

      ✓       TABLED

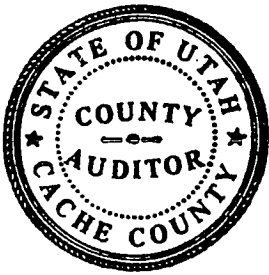
           DENIED

David L. Gibson  
Cache County Council Chairman

February 11, 1997  
Date

Attested:

Tamra Stones  
Tamra Stones, BOE Clerk



CACHE COUNTY

Office of the County Auditor

179 NORTH MAIN  
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Tamra Stones  
COUNTY AUDITOR

**MEMORANDUM**

TO: Cache County Council  
FROM: Tamra Stones, Cache County Auditor  
DATE: February 11, 1997  
SUBJECT: Tax Exemption Affidavits - 1997

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**New Application:** Utah Festival Opera Company, (5 South Main, Ste 300, Logan, UT 84321 administration offices) Parcel 06-056-0001, 06-031-0020. Includes 1 vehicle only.

This application has been reviewed, no personal property has been filed. This organization serves Charitable purposes. I recommend that the council review and then set a meeting with the council and applicant, to discuss apartments that are rented to USU students and to answer any questions that council members may have.

**FINDINGS OF FACT - UCA 59-2-1101**

See attached

**DETERMINATION**

See Attached

APPROVED       TABLED       DENIED

*David L. Gibson*  
Cache County Council Chairman

February 11, 1997  
Date

Attested:

*Tamra Stones*  
Tamra Stones, BOE Clerk