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CACHE COUNTY COUNCIL MEETING MINUTES

December 8, 1998

The Cache County Council met in a regular session on December 8, 1998 in the County Council Chambers located at 120 North 100 West, Logan, Utah 84321.

ATTENDANCE

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

Others present were: County Executive, M. Lynn Lemon, County Clerk, Stephen M. Erickson, County Auditor, Tamra Stones, County Sheriff, Lynn Nelson, County Attorney, Scott Wyatt, Representatives from the Capitol Arts Alliance, Stephen Thurston and John Emmett, members of the local news media and other interested citizens.

CALL TO ORDER

Chairman Darrel L. Gibbons, called the meeting to order at 5:00 p.m. and welcomed all who were in attendance.

INVOCATION

The invocation for the meeting was given by Councilman Layne M. Beck.

AGENDA & MINUTES

The agenda for the meeting was discussed and adjusted to include on the agenda an item 7b to discuss a budget resolution. Council member, Sarah Ann Skanchy read a statement regarding item 9a Ordinance No. 98-04 that deals with a proposal to close a portion of 3700 North, and to extend the airport runway. The statement is as follows:

As you know, the County Council held a public hearing on vacating a portion of 3700 North early in 1998, about the time the Environmental Assessment was released on the proposed airport runway extension. Many people were concerned. If the runway extension goes forward, the road will need to be closed. The Airport Authority and the County and the City, have had numerous discussions concerning this matter with representatives of Hyde Park. Transportation alternatives are still being discussed. We are at the end of a, two year, Council session. I ask that the agenda item be continued into next year without a vote at this time by the County Council. We may need to hold a second public hearing on this issue at a later date.

The minutes of the regular Council meeting held on December 1, 1998 were discussed, corrected and approved.

REPORT OF THE COUNTY EXECUTIVE

The County Executive, M. Lynn Lemon reported on the follow items:

1. Festival of the American West Welcome Center: The Festival's, Board of Directors, has decided to continue construction of their Welcome Center, by borrowing money to pay for it rather than bonding through Wellsville City. They are asking the Council to make payment on a loan rather than a bond as previously committed. They are saying that the bonding process will cost too much and money could be saved by borrowing instead of bonding. Some members of the Council expressed concern that a loan may have implications because of the Festivals ownership. The County Attorney, Scott Wyatt, said that the facility is totally owned by the State and no problem should exist. A consensus of the Council was that they would support, continuing to fund a loan instead of paying off a bond.

2. TV Translator: The major TV channels are changing the way that they will allow the re-transmitting of their signals. This may affect the county's proposed new translator system. Lemon, will keep the Council informed regarding the issue.

3. Annexation Protest: Lemon informed the Council that we have officially filed a protest against Logan City's proposed annexation of property South West of Logan in College/Young Ward area. The Council approved the protest during the last Council meeting. Lemon reported, that Cache County School District and property owners in the area have also filed a protest.

4. Tax Roll Computer System: The proposed new computer tax system is now in a critical period of becoming the new method of keeping track of property and taxes in the County. The next six weeks will be used to continue to transfer data and work out bugs in the system.

5. Warrants: The County warrants for the period of November 26 to December 2, 1998 were given to the County Clerk for filing.

CAPITOL ARTS ALLIANCE QUARTERLY REPORT: THURSTON, STEPHEN

The Executive Director of the Capitol Arts Alliance, Stephen Thurston presented to the Council a quarterly report of that organizations activities and future plans into 1999.

(See attachment #1)

Thurston, emphasized the need for local sponsorship of the events. He said, that without the sponsors the Alliance would probably be in the red and ticket cost would have to be raised. They intend keeping the ticket cost low so everyone can have an opportunity to come to the theater. Thurston, told the Council that there is currently a valley wide survey being done to ask citizens what type of entertainment they would like at the theater. John Emmett, the Chairman of the Alliance's Board of Directors, reviewed the budget and thanked the Council for supporting the Alliance with Restaurant Tax money. Emmett, thanked Mr. Thurston for taking over as Director in difficult times. He also reported that ticket selling issues are being worked out and the future of the alliance looks very good.

BUDGETARY MATTERS

The following intra-departmental budget transfer was presented to the Council for discussion and action:

Extension for \$150.00 and \$300.00

(See attachment #2)

A motion to approve the Extension transfer request was made by Councilman Anhder. It was seconded and passed on a vote of six "yes" to one "no". Councilman Petersen voted no because he would like to have the Council only consider budget transfers above \$1000.00.

RESOLUTION NO. 98-38: INTER-DEPARTMENTAL BUDGET TRANSFER

The adoption of Resolution No. 98-38 will allow the County Auditor to transfer funds from the Executive & Sundry Insurance Claims to various departments to balance their 1998 budgets.

(See attachment #3)

A motion to waive the rules of first and second reading and adopt Resolution No. 98-38 was made by Councilman Anhder. It was properly seconded and carried unanimously.

RESOLUTION NO. 98-37: BRIDGERLAND ICE ARENA AGREEMENT WITH THE STATE OF UTAH

The adoption of Resolution #98-37 will allow the county to enter into a contract with the State Department of Community and Economic Development for the proposed Bridgerland Ice

Arena with written terms and conditions.

(See attachment #4)

The salary for the Executive Director of the Bridgerland Ice Arena, Janet Borg was discussed and is part of the Resolution. Janet Borg, was in attendance and concurred with the drafted Resolution.

Councilman Anhder moved to adopt Resolution No. 98-37. It was properly seconded and passed on a vote of six "yes" to one "no". Council member Skanchy voted no.

EMPLOYEE SICK LEAVE CRITERIA: DISCUSSION

Executive Lemon, is recommending some changes in the employee sick leave criteria. The recommendations were discussed during the last Council meeting and seemed to be agreed on. The recommendation will be drafted as an amendment for adoption into the County personnel policy in January.

TAX ABATEMENT HARDSHIP REQUEST: DISCUSSION

Richard and Martha Wursten, from the Paradise area of the County are asking for property tax relief for hardship reasons. The County Auditor, Tamra Stones told the Council that the Wurstens will have delinquent taxes at the beginning of 1999 and they are willing to start paying \$50.00 a month at that time. The Council determined that the request was premature and they should be encouraged to pay their taxes for the coming year by using a coupon book from the County Treasurers Office. Ms. Stones, the County Auditor will follow up on the matter.

The council also considered an appeal of set valuation from the owners of the Copper Mill Restaurant and Emporium on main street in Logan. The County Auditor pointed out that the time for appeal has long expired and the owners were told that the Council has never reopened the appeal process once the deadline has expired. The owners claim that they never received their tax notice on time. A written comment from the County Appraisal Supervisor, Raymond G. Thorson concerning the appeal was reviewed by council members.

(See attachment #5)

Vice Chairman Yeates moved to accept the recommendation of Raymond Thorson and deny the request to appeal the tax assessment. It was seconded and carried unanimously.

COUNCIL MEETING SCHEDULE AND HOLIDAY SCHEDULE: DISCUSSION

The Council reviewed a draft of the 1999 Council meeting and employee holiday schedule.

(See attachment # 6)

Corrections to the draft were made previously and no further corrections were made.

Vice Chairman Yeates moved to adopt the 1999 meeting and holiday schedule. It was second and carried unanimously.

ELECTED OFFICIALS OATH OF OFFICE ON JANUARY 4 AT 12:00 NOON

The newly elected County officials (all incumbents) will be sworn in on January 4, 1999 at 12:00 noon in the County Council Chambers. Chairman Gibbons encouraged all council members and their families to be in attendance. Those elected during the November 3, 1998 for another four year term are: Councilmen, Layne M. Beck, H. Craig Petersen and C. Larry Anhder, the County Executive/Surveyor, M. Lynn Lemon, County Attorney, Scott Wyatt, County Assessor, Kathleen C. Howell, County Auditor, Tamra Stone, County Clerk, Stephen M. Erickson, County Recorder, Michael Gleed, County Sheriff, Lynn Nelson and County Treasurer, Karen A. Jeppesen.

COUNCIL MEMBER REPORTS

Councilman Petersen: Petersen told the Council that his mother-in-law had passed away and he will be unable to attend a scheduled meeting with the Council. All who were in attendance expressed their condolences to Councilman Petersen.

Councilman Anhder: Anhder reported that an information pamphlet explaining the proposed Water Conservancy District will be sent out in city utility bills. The State Water Engineer will be meeting with the Water Board next month where he will be reviewing water allocation guidelines and other water issues.

Council member Skanchy: Skanchy reported that the Airport Authority is in the process of hiring a part time airport manager as funding was provided in the 1999 budget for the position. They are still negotiating with property owners to acquire their property for a runway extension.

Chairman Gibbons: Gibbons, said that he had been approached by a number of employees thanking him and the Council for salary increases for 1999.

COUNCIL MEETING
MINUTES 12/08/98

ADJOURNMENT

Chairman Gibbons adjourned the meeting at 6:15 p.m..

ATTEST: Stephen M. Erickson
County Clerk

APPROVAL: Darrel L. Gibbons
Council Chairman

STATUS REPORT

Ellen Eccles Theatre and Bullen Center
July 1, 1998-September 30, 1998

Prepared by Stephen W. Thurston, Executive Director CAA
Morris Hansen of Cook, Dorigatti & Associates

General Operations

Ellen Eccles Theatre

During this quarter 21,594 people attended performances at the Ellen Eccles Theatre as follows:

Capitol Arts Alliance Presentations

Yesterday, A Tribute to the Beatles -1 show
The Lion, The Witch & The Wardrobe -2 shows (1 free school matinee)

Renters

Utah Festival Opera Company -22 shows
Miss Cache Valley Scholarship Program -1 show

The Bullen Center

During this quarter Capitol Arts Alliance earned rental income from the following:

Receptions	11	Weddings	2
Seminars	3	Cache Children's Choir	2
AVA Art Camp	2	Cache Community Theatre	28
Concert	1	rehearsals	
Dinners	2	Business Meeting	1

21.1.98

1

Capitol Arts Alliance Programming

The two Capitol Arts Alliance shows presented in this quarter were well received and well attended. Both series finished in the black. Preliminary amounts indicate that the Yesterday, Tribute to The Beatles show had a positive amount of \$862.00. The Lion, The Witch & The Wardrobe had a positive amount of \$1,813.00. In finding the net income, I have deducted all costs incurred with each show including CAA staff that are assigned to programming and marketing.

The Yesterday group played to an enthusiastic crowd, and I believe everyone enjoyed themselves.

The Lion, The Witch & The Wardrobe performed a free matinee for the children of the county school district and filled the theatre. The evening performance was well attended.

Shows Coming Up

On December 8, 1998, the Ellen Eccles Theatre will present Ramona Quimby a children's show based on the well-loved children's books by Beverly Cleary. There will be a free matinee for school age children as well as an evening performance. This is one of the programs that the City of Logan helps sponsor through the Cultural Arts Grant. We thank the City of Logan for their help and support.

On January 15, 1999, the Ellen Eccles Theatre will present The Lettermen. We expect this to be a popular show as they have performed in the past and were very well-received.

Another show that was well attended in the past is The Coasters, Drifters, Platters. They will perform at the Ellen Eccles Theatre on February 20, 1999.

Capital Improvements

Our Air Handler 2 system has deteriorated to the point that it must be replaced. This is an approximate \$10,000 expenditure and we are all wanting to complete the project before spring.

The carpet for the Bullen Center has been purchased and we are now waiting for a window of time for installation.

Plans In Progress

The Marketing Committee is becoming very active and is seeking input from individuals as well as larger corporations as to the kind of shows that Cache Valley wants and will support. If you have attended any of the shows this season you may have noticed the survey inserted in the program. Our audience input has been very helpful. We are also sending the survey in the City of Logan newsletter and Charter Communication billing statements. Incidentally, if you have any suggestions please make them. We are desirous of meeting the needs and fulfilling the entertainment desires of the people of Cache Valley.

The Programming Committee is beginning to contact available entertainers and it is in fact the entertainers that we are asking an opinion on with our survey. The whole process is very exciting as we begin already to make plans for a new season.

Fiscal Report

The first quarter is presented for your information. It was prepared by Morris Harness of Cook, Dorigatti & Associates.

Fiscal Report

The attached Statement of Activities shows the preliminary results of operations of Capitol Arts Alliance for the three months ended September 30, 1998. The first quarter of operations has produced an increase in net assets.

Actual revenues and gains from unrestricted contributions and fees, rents, tickets, and other sales have exceeded budgeted amounts for the first quarter. Temporarily restricted contributions are below budgeted amounts primarily due to the timing of expected revenues and also due to the budget presentation of funding from outside agencies.

Total expenses for the first quarter are below budgeted amounts. Some of the difference between budgeted and actual expense is due to the timing of expenses for production and marketing and facilities related expenditures. These expenses are anticipated later in the year.

CAPITOL ARTS ALLIANCE
STATEMENT OF ACTIVITIES
For The Three Months Ended September 30, 1998

	Budget 3 Months Ended September 30, 1998	Actual Results 3 Months Ended September 30, 1998	Budget Year Ending June 30, 1999	
Changes in Unrestricted Net Assets				
Revenues and Gains:				
Apartment Rent Income	\$ 3,750	\$ 2,654	\$ 15,000	Apartment rent income
Contributions - Unrestricted				
Logan City Janitorial	10,863	11,912	43,450	Custodial wages
Unrestricted Donations Cash	0	50	0	Year end solicitation
Take-A-Seat	125	0	500	New campaign
Interest	1,625	2,719	6,500	All interest income
Total Contributions - Unrestricted	12,613	14,681	50,450	
Fees, Rents, Tickets, Other				
Ticket Sales	38,000	18,389	152,000	CAA productions
Fees/Rents Theater	16,000	32,788	64,000	Rent, fees program ads
Rents Bullen Center	6,500	7,592	26,000	AVA, other Bullen Center users
Concessions/Merchandise	1,725	3,521	6,900	Food, drink, sweat shirts
Box Office Fee Income	12,500	12,543	50,000	Box office 6%, ticket service fee
Total Fees, Rents, Tickets, Other	74,725	74,833	298,900	
Net Assets Released From Restrictions:				
Satisfaction of Program Restrictions	109,168	27,292	436,670	
Total Unrestricted Revenues, Gains and Other Support	200,256	119,460	801,020	
Expenses				
Apartment Expenses	24,725	6,591	98,900	Management fee, util, gen repairs
Credit Card Service Fees	3,125	3,507	12,500	Credit card % charge
Concession Expenses	875	1,580	3,500	Food, drink & merchandise
Training/Travel/Dues	1,625	999	6,500	WAAA, subscriptions, travel
Fundraising	625	70	2,500	Yr. end broch, marketing survey
General Administrative	4,763	4,314	19,050	Off sup, postage, printing, hone, promot
Insurance	50	0	200	Directors insurance
Logan City Building Expense	39,000	29,984	156,000	Maint/repairs/capital improvement
Production/Publicity & Marketing	54,323	25,127	217,290	Art fee, tech, advtis, marketing
Restaurant Tax Payment	19,293	0	77,170	PCIB loan payment - Logan City Building
Theatre/BC Equip/Supplies	3,750	987	15,000	Box office equip, prog related item
Salaries/Employee Benefits	39,825	39,168	159,300	Wage, insurance, taxes
Depreciation/Contingency	8,277	4,415	33,110	
Total Expenses	200,256	116,742	801,020	
Increase in Unrestricted Net Assets	0	2,718	0	
Changes in Temporarily Restricted Net Assets				
Contributions - Temporarily Restricted				
Logan City	28,170	17,579	112,680	Building maintenance income
Sponsors/Grants	80,998	31,423	323,990	Sponsors, eccles, caine, UAC, rst tax
Net Assets Released From Restrictions	(109,168)	(27,292)	(436,670)	
Increase in Temporarily Restricted Net Assets	0	21,710	0	
Changes in Permanently Restricted Net Assets				
Increase in Net Assets	0	24,428	0	

See accountants' compilation report

Cook Dorigatti & Associates, P.C.

Certified Public Accountants

A PROFESSIONAL CORPORATION

632 North Main • Logan, Utah 84321
Telephone (435) 750-5566
FAX (435) 752-6646



Bruce M. Cook
Dwight D. Cook
Richard L. Dorigatti
Troy R. Martin

To The Board of Directors
Capitol Arts Alliance
Logan, Utah

We have compiled the accompanying statements of activities of Capitol Arts Alliance (a nonprofit corporation), for the three months ended September 30, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of activities and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the organization's results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The information included in the supplemental schedules, which accompany the financial statements, is presented only for analysis purposes. Such information has not been audited or reviewed but was compiled from information that is the representation of management. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

The accompanying annual budget of Capitol Arts Alliance for the period ending June 30, 1999, has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the organization's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

We are not independent with respect to Capitol Arts Alliance.

Cook Dorigatti & Associates, P.C.

November 13, 1998

REQUEST FOR INTRA-DEPARTMENTAL BUDGET TRANSFER

DEPARTMENT: Extension
DATE: 12/2/98

Amount to be transferred - (rounded to the nearest dollar) \$ 150.00

Transfer From -		
Line Item No. :	<u>250</u>	
Fund Designation:	<u>Equipment Supply & Maintenance</u>	
	Original Budget:	<u>\$ 1420.00</u>
	Current Budget:	<u>1385.00</u>
	Expenditures to date:	<u>829.86</u>
	Balance before transfer:	<u>590.14</u>
	Balance after transfer:	<u>440.14</u>

Transfer To -		
Line Item No. :	<u>230</u>	
Fund Designation:	<u>Travel - County Agent</u>	
	Original Budget:	<u>\$ 1400.00</u>
	Current Budget:	<u>2097.00</u>
	Expenditures to date:	<u>2111.90</u>
	Balance before transfer:	<u>< 14.90 ></u>
	Balance after transfer:	<u>135.10</u>

Description of needs and purpose of transfer —
Additional expenses incurred.

[Signature]
Department Head

Recommendation: Approval Disapproval
Comments:

Date: 12-3-98

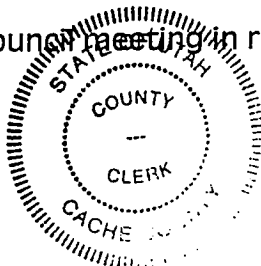
[Signature]
Cache County Auditor

Recommendation: Approval Disapproval
Comments:

Date: 12/3/98

[Signature]
Cache County Executive

Consented by the Cache County Council meeting in regular session on the 8th day of December, 1998.



[Signature]
Cache County Clerk

INTER DEPARTMENT BUDGET TRANSFER

RESOLUTION NO. 98- 38

A RESOLUTION TRANSFERRING OF UNEXPENDED APPROPRIATION BALANCE BY GOVERNING BODY.

The Cache county Council, in a duly convened meeting, pursuant to Section 17-36-23, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 1998 are reasonable and necessary; that the said budget as been reviewed by the county Auditor with all affected department heads; that the County Council has given due consideration to matters discussed at the public meeting and to any revised estimates of revenues; and that it is in the best interest of the County that these adjustments be made.

NOW THEREFORE, it is hereby resolved that:

Section 1.

The following adjustments are hereby made to the 1998 budget for Cache County:

see attached schedule

Section 2.

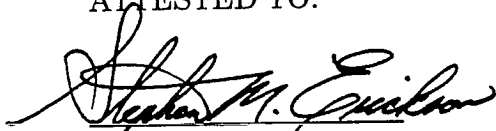
Other than as specifically set forth above, all other matters set forth in the said budget shall remain in full force and effect.

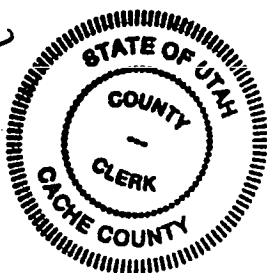
Section 3.

This resolution shall take effect immediately upon adoption and the County Auditor and other county officials are authorized and directed to act accordingly.

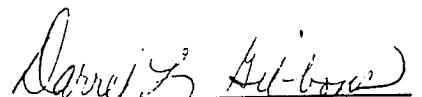
This resolution was duly adopted by the Cache County Council on the 8th day of December, 1998.

ATTESTED TO:


Stephen M. Erickson,
Cache County Clerk



CACHE COUNTY COUNCIL


Darrel L. Gibbons, Chairman

REQUEST FOR INTER-DEPARTMENTAL BUDGET TRANSFER

DEPARTMENT: Executive & Sundry Insurance Claims
 DATE: 07-Dec-98

Amount to be transferred -- (rounded to the nearest dollar) \$4,000

Transfer From ---

ACCOUNT	DESCRIPTION	Current Budget	Increase DR	Decrease CR	Amended Budget
10-4131-110	Executive - Salary	\$ 83,276		(2,000)	\$ 81,276
10-4960-620	Sundry Insurance Claims	\$ 24,700		(2,000)	\$ 22,700
					\$ -
					\$ -
					\$ -
					\$ -

Transfer To ---

10-4115-110	Water Policy - Salary	\$ 16,161	1,500		\$ 17,661
10-4115-130	Water Policy - Benefit	\$ 939	500		\$ 1,439
10-4128-200	Law Library	\$ 8,595	200		\$ 8,795
10-4620-250	Co Fair - equip supplies & maint	\$ 10,000	1,800		\$ 11,800
	Totals		\$ 4,000	\$ (4,000)	\$ -

Net adjustment

\$ -

Description of needs and purpose of transfer ---

Transfers to cover line item expenses to end of year.

CACHE COUNTY

RESOLUTION NO. 98- 37

A RESOLUTION AUTHORIZING CACHE COUNTY TO ENTER INTO A CONTRACT WITH THE STATE OF UTAH, DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT, FOR THE BRIDGERLAND COMMUNITY ICE ARENA.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that it is in the best interest of Cache County to enter into a Contract with the State of Utah, Department of Community and Economic Development, for a grant of funds for the Bridgerland Community Ice Arena.

Therefore, the Cache County Council hereby resolves, as follows:

1. The Cache County Executive is hereby authorized to enter into a Contract with the State of Utah, Department of Community and Economic Development, as set forth in the attached Exhibit "A".

2. The acceptance of this Contract by Cache County is based upon the following terms and conditions:

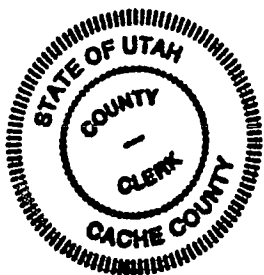
A. The sum of \$3,500.00 of the grant funds will be used to compensate Executive Director Janet Borg for back pay, for the year ending June 30, 1998.

B. The sum of \$36,000.00 of the grant funds will be used to compensate Executive Director Janet Borg for her salary, for the year beginning July 1, 1998, and ending June 30, 1999.

C. On or before December 31, 1999, all funding for the entire cost of the Bridgerland Community Ice Arena will be committed, in writing, including an endowment in the sum of \$500,000.00, which will be raised by the board of the Bridgerland Community Ice Arena; and no construction will commence until the entire amount of the funding required for the project has been committed, in writing, based upon actual firm bids for the various phases of the project.

3. This Resolution will take effect immediately upon adoption.

DATED this 8th day of December, 1998.



CACHE COUNTY COUNCIL

By: *Darrel L. Gibbons*
Darrel L. Gibbons, Chair

ATTEST:

Stephen M. Erickson
Stephen M. Erickson
Cache County Clerk

December 8, 1998

To: Cache County Council

RE: Ad-valorem appraisal on the Coppermill Restaurant (06-025-0011) and the Emporium Building located at 55 North Main (06-028-0016), Logan, Cache County, Utah.

We have recently been provided a real estate valuation report (appraisal) accomplished by Thomas D. Singleton, MAI dated 30 September 1996. This appraisal covered the Coppermill Restaurant (which was being extensively remodeled and renovated) and the Emporium Building. The appraisal estimated the completed value of the Coppermill as of April 1, 1997 at \$1,014,000. The Emporium property was estimated in this report to have a value of \$1,050,000 as of July 18, 1996.

Due to the extensive remodeling, renovation, etc. both of these parcels were reappraised for tax purposes for the 1998 tax year. We had placed a value on the Emporium property of \$1,262,393 and on the new and renovated Coppermill a value of \$1,322,645. The Coppermill renovation also incorporated the "Fred's Flowers" building. Information was obtained from a Mr. Mac McKay at the Coppermill. No cost information was provided nor was the appraisal done by Mr. Singleton provided at that time. Our values were based on Marshall-Swift Commercial Cost Estimates and physical information gathered.

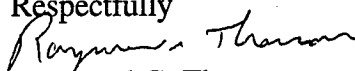
These values were established as of 1 January 1998 (lien date) and were not appealed at the Board of Equalization Hearings held in July and August of this year. Relative to the fee appraisal submitted our values are \$212,393 higher on the Emporium and \$308,645 higher on the Coppermill. It is probable adjustments would have been made had the appraisal been submitted.

These differences, though significant are not unreasonable relative to property valued at over \$2,000,000. It is to be noted that the effective date of the appraisals are different (Sept. 96 to Jan. 98), and that the building was appraised subject to completion for the Coppermill by Mr. Singleton. The difference in time may or may not account for some of the discrepancy in value.

In prior years the value for the Emporium was much lower (\$376,299 for the 1997 tax year and previous). The Coppermill was not completed as of Jan. 1, 1997 making a comparison of property valuations irrelevant.

It would be my recommendation that the Singleton appraisal be used for the 1999 tax year. No timely appeal was made for the 1998 tax year, nor was the appraisal submitted in 1997 when the appraisal exceeded our valuation.

Respectfully


Raymond G. Thorson
Appraisal Supervisor

5

NOTICE OF THE ANNUAL CACHE COUNTY COUNCIL MEETING AND HOLIDAY SCHEDULE

PUBLIC NOTICE is hereby given that the 1999 meeting schedule of the Cache County Council is as follows:

JANUARY	12th	and	26th	JULY	13th	and	27th
FEBRUARY	9th	and	23rd	AUGUST	10th	and	24th
MARCH	9th	and	23rd	SEPTEMBER	14th	and	28th
APRIL	13th	and	27th	OCTOBER	12th	and	26th
MAY	11th	and	25th	NOVEMBER	9th	and	23rd
JUNE	8th	and	22nd	DECEMBER	7th	and	14th

Special meetings and emergency meetings may be called as necessary pursuant to State law.

Regular meetings of the Council will be held in the Council Chambers, 120 North 100 West, Logan, Utah 84321 beginning at 5:00 p.m., unless notice is given otherwise.

The following legal holidays will be observed in 1999 by Cache County Government: County offices, except emergency services shall be closed on these days:

JANUARY	1st	Friday	New Years Day
JANUARY	18th	Monday	Human Rights Day
FEBRUARY	15th	Monday	President's Day
MAY	31st	Monday	Memorial Day
JULY	5th	Monday	Independence Day
JULY	23rd	Friday	Pioneer Day
SEPTEMBER	6th	Monday	Labor Day
OCTOBER	11th	Monday	Columbus Day
NOVEMBER	11th	Thursday	Veterans Day
NOVEMBER	25th	Thursday	Thanksgiving Day
NOVEMBER	26th	Friday	Preference Day
DECEMBER	24th	Friday	Christmas Day
DECEMBER	31st	Friday	New Years Day

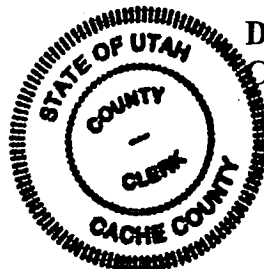
And all days which may be set apart by the President of the United States, or the Governor of this State by proclamation as days of Fast or Thanksgiving shall also be observed as legal holidays.

County Offices will close at 3:00 p.m. on Christmas Eve Thursday, December 23rd, 1999

Witness my hand and official seal this 8th Day of December 1998.

STEPHEN M. ERICKSON
Cache County Clerk

DARREL L. GIBBONS
Council Chairman



Publication Date: December 20, 1998