

Tamra Stones
County Auditor

Cache County
Office of the County Auditor
179 NORTH MAIN, SUITE 202
LOGAN, UTAH 84321
Tel: 435.716.7123

TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: March 27, 2006
SUBJECT: Continuation of Tax Exemption Application - 2006

Affidavit: Cache Valley Center for the Arts (formerly Capital Arts Alliance) - BU-27-3041 - Seeking exemption on personal property only. Located at 43 South Main, Logan, UT 84321. (Contact person: Mary Shope, Director of Administration, 753-6518)

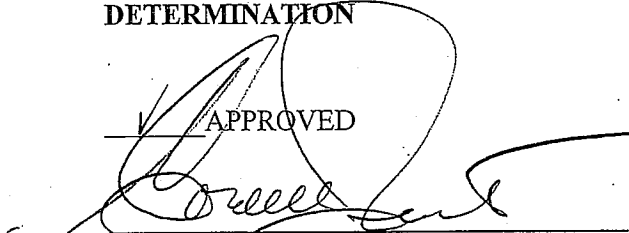
The application has been reviewed. This organization serves charitable purposes. All personal property is used for public performances, classes, and private functions at the Ellen Eccles Theater and Bullen Center.

FINDINGS OF FACT - UCA 59-2-1101

Cache Valley Center for the Arts continues to manage a cultural art center, raise funds for art organizations, present art events, and all things convenient and necessary to further these purposes. Recommend approval.

DETERMINATION

APPROVED TABLED INTENT TO DENY




Cache County Council Chairman

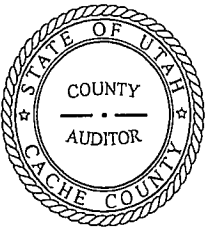
4/11/06

Date

Attested:



Tamra Stones, BOE Clerk



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TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: March 28, 2006
SUBJECT: Continuation of Tax Exemption Application -2006

Affidavit: **Grace Baptist Church** - 05-044-0010 - (Contact Person: Pastor Jerry Stonehouse, 753-6871) Located at 475 West 600 North, Logan. UT.

This application has been reviewed. 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

The Board finds this organization serves religious purposes and that the land and the personal property affidavit and vehicles listed below as submitted, be granted a tax exemption status for the year 2006.

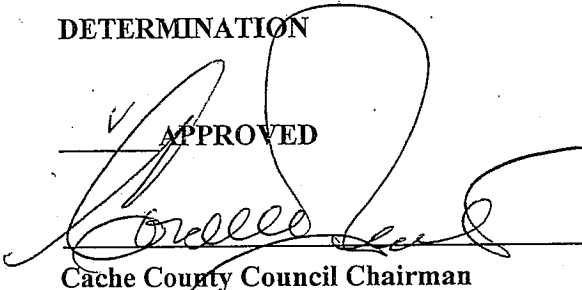
1997 Dodge 2B5WB35Z2WK120685 located 475 W. 600 N. Logan
1992 Mercury Sable 1MECM5OU1NG665570 located 730W. 3480 S. Nibley

DETERMINATION

 APPROVED

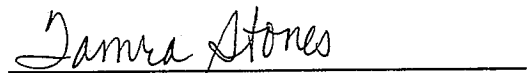
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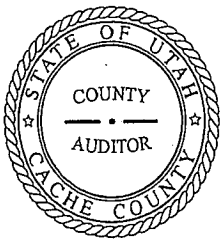
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Cache County Council Chairman

4/11/06
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TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: March 6, 2006
SUBJECT: Continuation of Tax Exemption Application -2006

Affidavit: Logan Church of Christ - 06-022-0029 - Church located at 240 West 200 North;
06-022-0022 - Parsonage located at 258 West 200 North, Logan, UT 84321. (Contact
person: John Schadegg 753-1919)

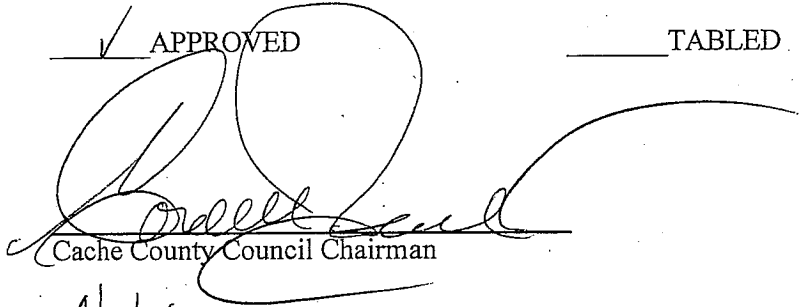
This application has been reviewed and is complete. This organization serves religious purposes. All real and personal property is used by the church for religious services and activities.

FINDINGS OF FACT - UCA 59-2-1101

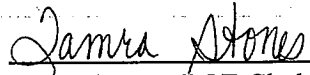
The Board finds this organization serves religious purposes and that the land and personal property affidavit as submitted, be granted a tax exemption status for the year 2006

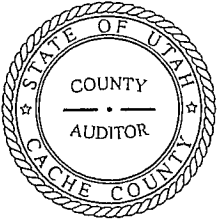
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Tamra Stones
County Auditor

TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: April 3, 2006
SUBJECT: Continuation of Tax Exemption Application -2006

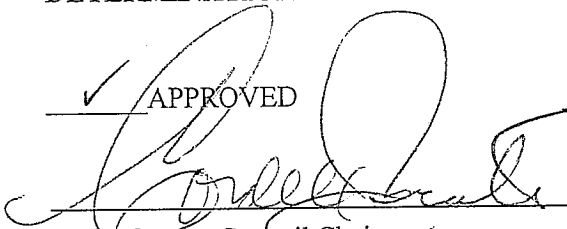
Affidavit: Prince of Peace Lutheran Church -personal property only (04-185-0001 formerly 04-084-0017) - 2045 North 800 East North Logan, UT 84341. (Contact Person: Victor Nelson, Treasurer, 752-7753) Church has sold 5 ac of land and retained 3.11 ac. Ownership transferred in June 23, 2005 to Greyeye Enterprises Inc. on all of the property including portion they said the church still owned. (Contacted on 4/3/06 they will contact title company and try to resolve the recording mistake.)

FINDINGS OF FACT - UCA 59-2-1101

This application has been reviewed. *Personal property is being used for the religious purposes and recommend exemption.* The real property owned by this organization was sold in 2005. They still say they own 3.5 acres but we have no record of that property in their name. Recommend that the real property be taxable for 2005 tax year. (If there was an error on the deeds, the Board recommends that the Prince of Peace Lutheran Church resolve the error and reapply in 2006.

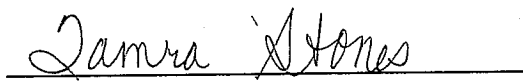
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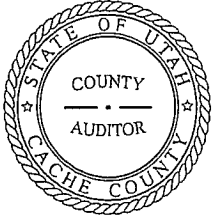
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Tamra Stones
County Auditor

MEMORANDUM

TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: April 5, 2006
SUBJECT: Property tax cancellation on parcel 04-185-0001 owned by Prince of Peace Lutheran Church Non-profit

I am forwarding a letter received from Victor Nelson, Treasurer (attached) requesting taxes be cancelled on the above parcel. The property was subdivided in June 2005 and title was to be retained by Prince of Peach Lutheran Church on 3.3ac. The title was erroneously transferred to the developer. Yesterday, the title was corrected and the church requests that the taxes for 2006 be cancelled. This can't be handled through the exemption statues but could be resolved under UCA 59-2-1347. Utah Code Annotated

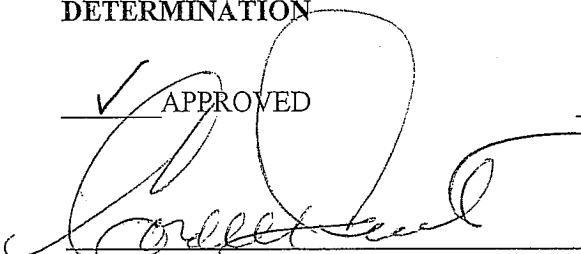
59-2-1347. Redemption -- Adjustment or deferral of taxes -- Interest.

(1) (a) If any interested person applies to the county legislative body for an adjustment or deferral of taxes levied against property assessed by the county assessor, a sum less than the full amount due may be accepted, or the full amount may be deferred, where, in the judgment of the county legislative body, the best human interests and the interests of the state and the county are served. Nothing in this section prohibits the county legislative body from granting retroactive adjustments or deferrals if the criteria established in this subsection are met.

(b) If any interested person applies to the commission for an adjustment of taxes levied against property assessed by the commission, a sum less than the full amount due may be accepted, where, in the judgment of the commission, the best human interests and the interests of the state and the county are served.

DETERMINATION

APPROVED TABLED INTENT TO DENY

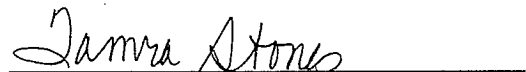


Cache County Council Chairman

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TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: April 3, 2006
SUBJECT: New Application/Continuation of Tax Exemption Application - 2006

Affidavit: **Somebody's Attic - 06-020-0014** - Located at 39 West 100 North, Logan, UT 84321. (Contact person: Joy Shaw, Director, 752-8502)

Application: **08-072-0014** - Located at 3 South Main, Smithfield, UT 84335. Property acquired 2/25/05. It is used for operation of a thrift store. An upstairs apartment (17% of the facility space) is being rented out at this location (see attached pictures).

This application has been reviewed. This organization serves charitable purposes. The apartment space at the Smithfield location (17%) is taxable as determined by use. All other real and personal property is used for the operation of the non-profit thrift stores. All proceeds are used to fund abuse prevention programs operating in Cache Valley. (Donated to CAPSA and Child and Family Support Center.)

FINDINGS OF FACT - UCA 59-2-1101

The Board finds this organization serves charitable purposes and the eligible real and personal property affidavit as submitted, be granted a tax exemption status for the year 2006. The apartment space at the Smithfield location (17%) is assessed as residential property, as determined by use. The building in Smithfield was purchased in February 2005. **Back taxes are due on parcel 08-072-0014 for 2005 in the amount of \$1,409.95** per UCA 59-2-1102(10)-see attached code. The needed to apply by 9/30/05 to be eligible for exemption.

DETERMINATION

APPROVED

TABLED

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Cache County Council Chairman

4/11/06
Date

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MEMORANDUM

TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: April 4, 2006

SUBJECT: Property tax cancellation on parcel 08-072-0014 owned by Somebody's Attic Non-profit

I am forwarding a letter received from Joy Shaw (attached) requesting taxes be cancelled on the above parcel. The property was purchased February 25, 2005. Her letter fairly represents the circumstances of this issue. If you choose to honor her request I have submitted the following breakdown of taxes for your consideration:

Taxes Due for 2005	\$ 1,359.54
Less taxes due Jan. 1 to purchase date	\$ (208.32)
Less taxes due for rental space (17%)	\$ (256.83)
Total 2005 Tax due:	\$ 894.39
Penalty	\$ 27.19
Interest	\$ 34.83
Total due with penalty & interest:	\$ 956.41

(Amount eligible for exemption if timely filed.)

A copy of the back tax memorandum is included with this request.

Utah Code Annotated

59-2-1347. Redemption -- Adjustment or deferral of taxes -- Interest.

(1) (a) If any interested person applies to the county legislative body for an adjustment or deferral of taxes levied against property assessed by the county assessor, a sum less than the full amount due may be accepted, or the full amount may be deferred, where, in the judgment of the county legislative body, the best human interests and the interests of the state and the county are served. Nothing in this section prohibits the county legislative body from granting retroactive adjustments or deferrals if the criteria established in this subsection are met.

(b) If any interested person applies to the commission for an adjustment of taxes levied against property assessed by the commission, a sum less than the full amount due may be accepted, where, in the judgment of the commission, the best human interests and the interests of the state and the county are served.

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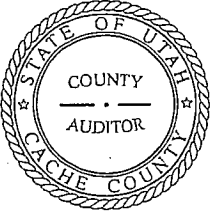
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TO: Cache County Council
FROM: Tamra Stones, Cache County Auditor
DATE: April 3, 2006
SUBJECT: Tax Exemption Application - 2006

Affidavit: **Thomas Edison Charter School - BU-11-4654, 04-060-0038** - Seeking exemption on personal and real property. **Private school** located at 180 East 2600 North, North Logan, UT 84341. (Contact Person: Lauraine Henderson, Administrative Assistant, 787-2820) (North Campus Only)

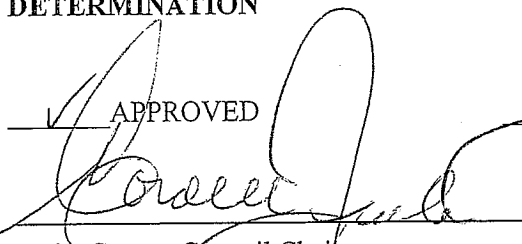
This Affidavit has been reviewed. This organization serves educational purposes. All real and personal property is used by the organization to serve educational purposes.

FINDINGS OF FACT - UCA 59-2-1101

The Board finds this organization serves educational purposes and the personal property affidavit as submitted, be granted a tax exemption status for the year 2006.

DETERMINATION

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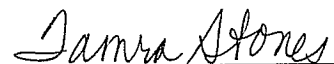


Cache County Council Chairman

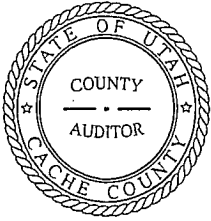
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Tamra Stones
 County Auditor

MEMORANDUM

TO: Cache County Council
 FROM: Tamra Stones, Cache County Auditor
 DATE: April 5, 2006
 SUBJECT: Board of Equalization -Personal Property Appeal from
 Mountain Fiber Insulation Inc.

Record of Final Decision – Personal Property

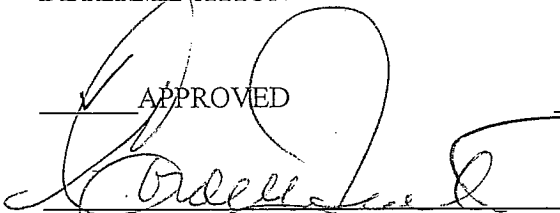
Findings of Fact:

The board finds that the applicant is due a refund. The wrong MSRP was captured in the state system. Resulting in a miscalculation of taxes. Mountain Fiber Insulation paid on 3/31/06 was \$1,336.90.

Taxes Due for 2006	\$ 558.98
Total refund due:	\$ 607.92

DETERMINATION

APPROVED TABLED INTENT TO DENY



 Cache County Council Chairman

4/11/06

 Date

Attested:



 Tamra Stones, BOE Clerk

BUDGET INCREASE

RESOLUTION NO. 06- 12

A RESOLUTION INCREASING THE BUDGET APPROPRIATIONS FOR CERTAIN COUNTY DEPARTMENTS.

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-22 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2006 are reasonable and necessary; that the said budget has been reviewed by the County Auditor with all affected department heads; that a duly called hearing has been held on April 11, 2006 and all interested parties have been given an opportunity to be heard; that all County Council has given due consideration to matters discussed at the public hearing 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 2006 budget for Cache County:

see attached

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.

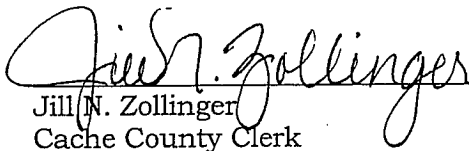
Section 3.

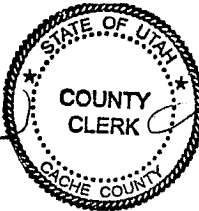
This resolution shall take effect immediately upon adoption and the County Auditor and other county officials are authorized and directed to act accordingly.

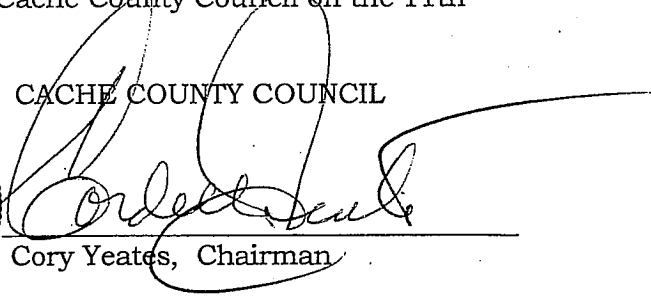
This resolution was duly adopted by the Cache County Council on the 11th day of April, 2006.

ATTESTED TO:

CACHE COUNTY COUNCIL


Jill N. Zollinger
Cache County Clerk




Cory Yeates, Chairman

FUND 10 General Fund REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Recommended Increase CREDIT	Amended Budget	Reason for Change
10-34-19300	Hyrum City Prosecution Contract	(6,000)		(18,000)	(24,000)	Annual contract for prosecutions in Hyrum
10-38-78100	Contributions for Mounted Posse	-		(12,635)	(12,635)	contrib from fund raising activities
10-38-90000	Appropriated for Prior year encumbranc	(150,993)		(2,785)	(153,778)	approp for prior yr encumbrance carryover
Totals				(33,420)		
Net Adjustment					(33,420)	

FUND 10 General Fund EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Recommended Decrease CREDIT	Amended Budget	Reason for Change
10-4145-113	Attorney - Bonus Salary	6,000	18,000		24,000	Hyrum City Prosecutions contract
10-4211-740	Support Services - Capitalized Equipme	60,000	2,785		62,785	Carry over prior year purchase order 19271 (incar video cameras)
10-4216-251	Spec Detail Search & Rescue - noncap	5,000		(1,475)	3,525	Transfer to mounted posse
10-4216-740	Spec Detail Search & Rescue - capitaliz	10,343		(1,925)	8,418	Transfer to mounted posse
10-4217-140	Mounted Posse -Uniform Allowance	1,343	1,088		2,431	Expense line offset for Contributions from Mounted Posse
10-4217-210	Mounted Posse -Subscriptions & Memb	-	2,000		2,000	Expense line offset for Contributions from Mounted Posse
10-4217-230	Mounted Posse -Travel	-	460		460	Expense line offset for Contributions from Mounted Posse
10-4217-240	Mounted Posse -office Expense	-	-		2,149	Expense line offset for Contributions from Mounted Posse
10-4217-250	Mounted Posse -Equipment supplies &	2,149	-		3,400	Expense line offset for Contributions from Mounted Posse
10-4217-251	Mounted Posse -Non-capitalized equipr	-	3,400		3,400	Expense line offset for Contributions from Mounted Posse
10-4217-330	Mounted Posse -Education & Training	-	2,837		2,837	Expense line offset for Contributions from Mounted Posse
10-4217-481	Mounted Posse -Philanthropic Activities	-	2,000		2,000	Expense line offset for Contributions from Mounted Posse
10-4217-610	Mounted Posse -Misc supplies - Demol	-	750		750	Expense line offset for Contributions from Mounted Posse
10-4217-611	Mounted Posse -Misc supplies - Posse	-	1,500		1,500	Expense line offset for Contributions from Mounted Posse
10-4217-740	Mounted Posse -Capitalized Equipment	-	-		-	Expense line offset for Contributions from Mounted Posse
Totals			36,820	(3,400)		
Net Adjustment					33,420	

FUND 20 MUNICIPAL SERVICES FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Recommended Increase CREDIT	Amended Budget	Reason for Change
20-38-90000	Appropriated surplus	-		(9,700)	(9,700)	CARRYOVER PRIOR YEAR ENCUMBRANCES
Totals				(9,700)		
Net Adjustment					(9,700)	

FUND 20 MUNICIPAL SERVICES FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Recommended Decrease CREDIT	Amended Budget	Reason for Change
20-4220-330	Fire-Education Training	10,000	9,700		19,700	carryover P.O. 19294
Totals			9,700			
Net Adjustment					9,700	

FUND 23 Cache Valley Visitor's Bureau Fund Revenues

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Recommended Increase CREDIT	Amended Budget	Reason for Change
23-33-70000	Grants Other Local -Restaurant Tax	(35,000)	35,000	(35,000)	-	reclass revenue source to meet accounting standards
23-38-76500	Transfers In - Restaurant/RAPZ Tax			(35,000)		reclass revenue source to meet accounting standards
	Totals		35,000	(35,000)		
	Net Adjustment					

FUND 77 AIRPORT FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Recommended Increase CREDIT	Amended Budget	Reason for Change
77-38-70000	Appropriated surplus	(269,404)		(105,000)	(374,404)	Approp surplus for construction of building
	Totals			(105,000)		
	Net Adjustment					

FUND 77 AIRPORT FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Recommended Decrease CREDIT	Amended Budget	Reason for Change
77-4460-720	Building		105,000		105,000	to build office; pilots lounge and equipment storage facility
	Totals		105,000			
	Net Adjustment					