

CACHE COUNTY COUNCIL MEETING
August 14, 2007

The Cache County Council convened in a regular session on August 14, 2007 in the Cache County Council Chamber at 199 North Main, Logan, Utah.

ATTENDANCE:

Chairman: Darrel Gibbons
Vice Chairman: John Hansen
Council Members: Brian Chambers, H. Craig Petersen, Kathy Robison, & Gordon Zilles.
Cory Yeates, absent.
County Executive: **M. Lynn Lemon, absent.**
County Clerk: Jill N. Zollinger

The following individuals were also in attendance: Bill Barnes, Peter Brunson, Alice Cardon, Kenneth Cardon, Ed Clark, Merlin Ethington, Sharon L. Hoth, Joseph Krebs, Pat Krebs, Shane Krebs, Steve Krebs, Chad Jensen, Travis McNiven, Dave Nielsen, Paul Norton, Pat Parker, Chief Gary Roberts, Josh Runhaar, Pam Silverman, Tamra Stones, Malinda Tolson, **Media:** Charles Geraci (Herald Journal), Jennie Christensen (KVNU).

OPENING REMARKS AND PLEDGE OF ALLEGIANCE

Vice Chairman Hansen gave the opening remarks and led those present in the Pledge of Allegiance.

REVIEW AND APPROVAL OF AGENDA

Pat Parker reported that Executive Lemon has requested that **Item 11a - Resolution No. 2007-27- Adjustments to 2007 Budget** be moved to the August 28, 2007 Council meeting and Attorney Daines has requested that **Item 10b - Resolution No. 2007-24 – Authorizing Executive to execute an agreement between Logan City and Cache County regarding management and operations of the Willow Park/Fairgrounds complex** and **Item 10c - Resolution No. 2007-26 – Authorizing Executive to execute an agreement between Logan City and Cache County regarding the County Block** be moved to the August 28, 2007 Council meeting.

The agenda was approved as amended.

REVIEW AND APPROVAL OF MINUTES

Council member Petersen noted a date correction on page 8 of the minutes.

ACTION: Motion by Council member Chambers to approve the minutes of the July 31, 2007 Council meeting as corrected. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

REPORT OF THE COUNTY EXECUTIVE: M. LYNN LEMON (Pat Parker reported for Executive Lemon who was attending the Utah Counties Insurance Pool Board Meeting and Risk Management Conference.)

APPOINTMENTS: There were no appointments.

WARRANTS: There were no warrants.

OTHER ITEMS

- Cloud Seeding Offer – State of Utah Division of Water Resources** – A decision for cloud seeding for the upcoming season needs to be made prior to October 15, 2007.
- 2008 Budget Preparation Schedule** – Council members were asked to review the schedule and let Lemon know of any concerns. September 11th and 25th are the dates for the County Council to establish priorities.
- UAC – Uniform Sales and Use Tax Rate Proposal** – Legislators have requested feedback from local governments. Council members were asked to review the proposal and offer input to UAC by August 15, 2007. The contact is Arie Van De Graaff at arie@uacnet.org or (801) 265-1331.
- USACC Annual Conference** is scheduled for September 20-21, 2007 at Midway, Utah. There will be a Public Lands Meeting the previous day from 1:00 to 4:00 p.m.
- Fair Thank You** – Thanks was expressed to Jill N. Zollinger, Chair of the Cache County Fair Committee, and her staff for the great job done with the fair. LaMont Poulsen and his crew were also thanked for their time and effort expended on the rodeo. Appreciation for the many volunteers who work many hours to make the fair and rodeo a success was also voiced.
- Water Manager Position** – The Water Committee and Human Resource Manager will begin reviewing applications for this position on August 20, 2007 with initial interviews beginning shortly after.
- Sheriff's Office – Administrative Patrol Sergeant and Secretary** – The Sheriff's contract funds from cities and towns has increased \$35,000.00 which is approximately the funding needed to pay for the additional secretary. Lemon said he has agreed to recommend the Administrative Patrol Sergeant position be approved with the condition that the Sheriff will raise the funds for the replacement position from the cities and towns where the increased calls are being generated.

Council member Petersen asked that a discussion on the proposed uniform sales and use tax rate be conducted during or prior to the Council member reports. Chairman Gibbons concurred.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

PUBLIC HEARINGS SET– AUGUST 28, 2007 – 5:15 P.M.-CDBG Meeting

ACTION: Motion by Council member Robison to set a Public Hearing for August 28, 2007 at 5:15 p.m. – CDBG Meeting. Zilles seconded the motion. The vote was unanimous, 6-0. Yeates absent.

ITEMS OF SPECIAL INTEREST

- **Employee of the Month** for the month of August was presented to Shane Krebs of the Cache County IT Department by Malinda Tolson.
- **National Children's Study** - Bill Barnes, Director of Government Relations for Primary Children's Medical Center introduced Dr. Ed Clark, Medical Director for Primary Children's Medical Center and Chairman of the University of Utah Department of Pediatrics. Dr. Clark explained that Salt Lake and Cache County have been chosen to participate in a National Children's Study. It is hoped that the research results from this study will shed light on the reasons why obesity, asthma, autism and Type 2 diabetes are all on the rise in children. One hundred five counties nationwide are participating. Approximately 1200 children in Utah will be followed for twenty-one plus years. Utah State University and Logan Regional Hospital will be assisting the study in Cache County.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

ACTION: Motion by Council member Robison to convene as a Board of Equalization. Hansen seconded the motion. The vote was unanimous, 6-0. Yeates absent.

THE COUNCIL CONVENED AS A BOARD OF EQUALIZATION

- ◆ **IHC Findings of Fact** – Chairman Gibbons asked Auditor Stones to review the findings. Auditor Stones reported that she, Assessor Howell, Chairman Gibbons and Council member Zilles visited the properties in question and verified the eligible parcels. The application was amended to include one additional parcel that was listed as vacant land, but is actually a parking lot. There was a discussion about the services provided because the measurement for exemption is that the gift to the community exceeds the potential property tax. It was felt that this measurement was met. Auditor Stones recommends approval of the tax exemption for IHC. Chairman Gibbons and Council member Zilles concurred with the recommendation of approval.

(Attachment 1)

ACTION: Motion by Council member Zilles to extend tax exempt status to IHC Health Services, Inc., for the Logan Regional Hospital and to adjourn from the Board of Equalization. Hansen seconded the motion. The vote was unanimous, 6-0. Yeates absent.

THE COUNCIL ADJOURNED FROM THE BOARD OF EQUALIZATION

PUBLIC HEARING – OPEN 2007 BUDGET – Auditor Stones reviewed changes to the 2007 budget for the Council. Stones reminded the Council that the Sheriff's request for an Administrative Patrol Sergeant and a secretary are included in the proposed changes.

(Attachment 2)

ACTION: Motion by Vice Chairman Hansen to open the Public Hearing to open the 2007 Budget. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

Chairman Gibbons opened the Public Hearing and invited public comment. There was none.

Cache County Council
08-14-2007

ACTION: Motion by Council member Zilles to close the Public Hearing. Hansen seconded the motion. The vote was unanimous, 6-0. Yeates absent.

Chairman Gibbons reminded the Council that the salary items for the Administrative Patrol Sergeant and secretary for the Sheriff's Department were included so they could be part of the Public Hearing and the Council will have opportunity to make a decision concerning these positions at the August 28, 2007 Council meeting when Resolution No. 2007-27--Adjustments to 2007 Budget--will be on the agenda.

Ken Cardon asked when he would have the opportunity to discuss the figures on his property tax notice?

Mr. Cardon was referred to the entities listed on his tax notice that are proposing increases.

PUBLIC HEARING – WELLSVILLE CITY AGRICULTURAL PROTECTION AREA – Chairman Gibbons asked Josh Runhaar to review the agricultural protection area request for the Council. Runhaar said this request involves three parcels of land north of Wellsville City. Two are used for agriculture and the third is used for Wellsville City sewer lagoons with the perimeters being used for grazing. Runhaar said the Planning Commission had recommended denial of this referencing State Code Section 1741-301-3 which states that non-agricultural use land within the request must constitute a minority of the total acreage within the Agricultural Protection Area. The three parcels equal 122.65 acres. The surface area of the sewer lagoons is 56.6 acres (50.2%) and when the berms surrounding the lagoons are included, it is 79.9 acres (79.9%).

(Attachment 3)

ACTION: Motion by Vice Chairman Hansen to open the Public Hearing – Wellsville City Agricultural Protection Area. Chambers seconded the motion. The vote was unanimous, 6-0. Yeates absent.

Chairman Gibbons opened the Public Hearing and invited public comment.

Don Hartle, Wellsville City Recorder, asked if another property owner joined in the agricultural protection area request, would the acreage percentage then meet state code?

Runhaar said as long as a minority of the property is non-agricultural, it will meet the guidelines.

Attorney Daines suggested that Wellsville City should apply for an industrial protection zone for the sewer lagoons.

Runhaar said that was a possibility; however, a rezone would have to be requested for the land to be zoned industrial prior to the request. An Agricultural Protection Area request requires notice of property owners within 300 feet that they are next to an agricultural area; whereas an Industrial Protection Zone requires notice of property owners within 1,000 feet that they are near an Industrial Protection Zone, which might provide more protection for the lagoons.

Chairman Gibbons asked Mr. Hartle if Wellsville City would consider going through the rezone in order to apply for an Industrial Protection Zone?

Mr. Hartle said they would.

Runhaar told Hartle to contact his office when Wellsville is ready to request the rezone.

There was no more public comment.

ACTION: Motion by Vice Chairman Hansen to close the Public Hearing. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

PUBLIC HEARING – DECLARING SURPLUS PROPERTY LOCATED IN LEWISTON, UTAH – Runhaar explained that this is a .37 acre piece of corner property in Lewiston. This was acquired through a tax sale in 1954.

(Attachment 4)

ACTION: Motion by Council member Chambers to open the Public Hearing-Declaring Surplus Property Located in Lewiston, Utah. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

Chairman Gibbons opened the Public Hearing and invited public comment.

Auditor Stones noted that a new statute says that if an entity requests surplus property from a tax sale, the property must first be offered for sale to the previous owner.

There was no other public comment.

ACTION: Motion by Vice Chairman Hansen to close the Public Hearing. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

PENDING ACTION

- Ordinance No. 2007-05 – Agricultural Subdivisions (NO ACTION TAKEN)** – Chairman Gibbons indicated this item will be discussed in the Workshop with the Planning Commission at 7:00 p.m.

INITIAL PROPOSAL FOR CONSIDERATION OF ACTION

- **Ordinance No. 2007-07 – Change in County Code for Cache County Sheriff's Office for Accreditation Process** – Pat Parker read a communication from the Sheriff's Office that said "a requirement for accreditation is that some code or law needs to show that each elected official or department head is responsible for physical management of their budgets. There is nothing that says that anywhere in our code or really the state law." Attached was possible language for the change to the code. Accreditation is August 19, 2007. Parker asked Auditor Stones if she had looked at the language and if it was acceptable. Stones said she didn't, but she did reference the State of Utah Uniform Accounting Manual where it is stated that it is illegal to expend more than the budget appropriation, and if an over expenditure occurs, it becomes a personal debt.

Stones suggested that since this is in the state code, there may not be a change needed in the county code.

Gibbons asked Auditor Stones to check with Sheriff Nelson to see if he is comfortable with the state code reference for the accreditation.

Petersen suggested setting a Public Hearing in case it is still needed.

ACTION: Motion by Council member Petersen to set a Public Hearing for September 11, 2007 at 6:00 p.m. – Ordinance No. 2007-07-Change in County Code for Cache County Sheriff's Office for Accreditation Process. Zilles seconded the motion. The vote was unanimous, 6-0. Yeates absent.

ACTION: Motion by Council member Petersen that the Council go on record as being supportive of the amendment to the Ordinance. Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

OTHER BUSINESS

- ✓ **River Heights Apple Days Parade – September 8, 2007-4:30 p.m.** – Vice Chairman Hansen and Council members Petersen and Zilles will attend.

The Council adjourned to a Workshop with the Planning Commission at 7:00 p.m.

The Council reconvened from the Planning Commission Workshop at 8:20 p.m.

OTHER BUSINESS

- ✓ **Planning Commission Workshop** - Chairman Gibbons referred to the formation of a subset committee discussed in the Planning Commission Workshop. This committee will be responsible to meet and bring back recommendations to the Council for the Agricultural Subdivision Ordinance. County Council members on the committee will be Chairman Darrel Gibbons, Craig Petersen and Gordon Zilles. Chairman Gibbons will ask that the Planning Commission members of the committee be Clair Ellis, Leslie Larson and Lee Nelson. Gibbons will forward the names of the committee members to the Planning Commission.
- ✓ **Council Social** – Vice Chairman Hansen said he is planning for early September and perhaps aim for a Council meeting night with a short agenda and go to dinner after the Council meeting. Chairman Gibbons asked that the location be a quiet one. Hansen will decide when and let Chairman Gibbons know.

COUNCIL MEMBER REPORTS

Brian Chambers said he is still working on having the presentation concerning the Mental Health Court for the September 25, 2007 Council meeting. Attorney Daines indicated that the legal community is committed to having a Mental Health Court in the county and one of the criteria for the judge selection to replace Judge Low is that the judge be willing to set up the Mental Health Court. Daines wondered if Chambers still wanted to have the presentation knowing this. Chambers responded he will not have the presentation. Chairman Gibbons told Parker to remove it from the agenda for the September 25, 2007 Council meeting.

Chambers said they are close to a solution that will be agreeable to all parties for the 4200 North/airport issue.

John Hansen asked if the county had any liability in regard to the Glen Thornley letter? Attorney Daines said a private party placed the cable on the road and as soon as the county

learned of it, the party was contacted and told to remove the cable. Daines does not believe the county has any liability in this issue.

Hansen received a call from dairy farmer neighbor who said the Council talks about vistas and open space and yet development is allowed in the county when the Council knows a dairy farmer cannot exist unless he can increase in size and he cannot buy land at commercial prices.

Craig Petersen referred to the handout on the Uniform Sales Tax and said part of it has to do with the RAPZ tax. First and second class counties would have to use all of their RAPZ tax money for arts. Third class counties can use it as they want to. Another part deals with transit taxes and under this proposal, every county in the state would collect three current transportation/transit quarter cent taxes. The one we do now plus the two on the ballot and everybody would be required to do that. The good thing is that third class counties can use them for general transportation needs.

ACTION: Motion by Council member Petersen that, in respect to the proposed Uniform Sales Tax, the Council prefers that there be no change. If there is a change, then regarding the Arts Tax, the Council is supportive ONLY if counties of the third class, such as Cache County, can use the revenues “for general fund purposes” as is proposed and regarding Transportation and Transit Taxes, the Council does not support the proposal that every county in the state would be REQUIRED to collect the three current transportation and transit quarter cent sales taxes. However, if this is required, the Council supports the proposal that counties of the third class “could use them for general transportation needs.” Robison seconded the motion. The vote was unanimous, 6-0. Yeates absent.

Petersen said the Council went on record as opposing the transit tax and supporting the road tax and those issues need sponsors. He is not optimistic that the Chamber of Commerce is going to take an active role in promoting either issue. Petersen asked if the Council is still united in their position. The Council concurred and Chambers said the Council also favors the status quo with the transit district. Petersen asked that the Council be proactive in sponsoring and supporting the road tax. Public money cannot be spent, so it must be an individual effort. Petersen said cities should be supportive of this when they fully understand it. Petersen suggested a guest commentary in the paper from the Council.

ADJOURNMENT

The Council meeting adjourned at 8:40 p.m.

ATTEST: Jill N. Zollinger
County Clerk

APPROVAL: Darrel Gibbons
Council Chairman

BEFORE THE BOARD OF EQUALIZATION
OF CACHE COUNTY

IN RE: The matter of the Application)
for exemption from property)
taxation of IHC HEALTH) FINDINGS AND DETERMINATION
SERVICES, INC., for the) FOR TAX YEAR 2007
LOGAN REGIONAL)
HOSPITAL.)

This matter came before the Board of Equalization of Cache County, Utah on August 14, 2007 on the verified application for property tax exemption submitted by IHC HEALTH SERVICES, INC., for the LOGAN REGIONAL HOSPITAL.

FINDINGS

Based upon the verified application and matters presented to the Board of Equalization at its hearing on August 14, 2007 and other materials presented to it, the Board of Equalization finds that:

1. IHC HEALTH SERVICES, INC., is the owner of record of the Logan Regional Hospital which is located on the real property described in the attached "Exhibit A" and other parcels of property described therein.
2. Darrell L. Gibbons and Gordon A. Zilles, members of the Board of Equalization, met with the owner's representatives on April 11, 2007 and reviewed the application of the owners and relevant facts and standards. The County Auditor, Tamra Stones and County Assessor, Kathleen Howell, attended also to clarify real and personal property issues.

3. It was recommended that some exemption be granted to the applicant for the Tax Year 2007 on the basis that IHC HEALTH SERVICES, INC., and the Logan Regional Hospital property qualify for exemption from the property tax under Standards I, II, III, IV, V, and VI as promulgated by the Utah State Tax Commission on December 18, 1990, and as delineated by the Utah Supreme Court in its decision dated September 1, 1994, in a case appealed to that Court by the Cache County Assessor and the Salt Lake County Assessor from decisions of the Board of Equalization of their respective counties.
4. There has been no reallocation of space within the building located on Parcel No. 05-016-0029 and designated the Medical Office Building-Surgical Center, and the exempt property is 46% of value.
5. Parcel No. 05-016-0001 is the parcel on which the Day Care Center is located. The new parking lots are now part of Parcel No. 05-016-111 and are not tax exempt. The value attributable to the Day Care Center is deemed to be exempt.
6. The Board of Equalization in a public meeting held August 14, 2007, upon lawful notice, met and approved the amended requests for tax exemption as contained in these findings.
7. New construction will be taxed on a percentage of value in 2008.

DETERMINATION

The Board of Equalization of Cache County, Utah, determines that:

IHC HEALTH SERVICES, INC., is hereby granted an exemption from property taxes for

portions of the real property described in the attached "Exhibit A" which is used for the Logan Regional Hospital, its Medical Office Building-Surgical Center, its Home Health Agency, its Day Care Center and the personal property listed therein for the Tax Year 2007.

The foregoing findings were approved by the following votes by the members of the Board of Equalization on August 14, 2007.

<u>COUNCIL MEMBER</u>	<u>IN FAVOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
S. Brian Chambers	X		
Darrel L. Gibbons	X		
John A. Hansen	X		
H. Craig Petersen	X		
Kathy Robison	X		
Cory Yeates			X
Gordon A. Zilles	X		

These findings and determination are approved as written this 14th day of August 2007.



Darrel L Gibbons, Chairman Board of Equalization

Attested To:



Tamra Stones, Clerk of Board of Equalization



**Intermountain
Logan Regional Hospital**

1400 North 500 East
Logan, UT 84341
435.716.1000

July 16, 2007

Kathleen Howell
Cache County Assessor
179 North Main, Room 205
Logan, UT 84321

Dear Kathleen:

Per our previous discussions, I am sending this to request a change in the 2007 tax status for one of the property parcels for Logan Regional Hospital. Parcel 05-016-0043 should be classified as Exempt and the description should be "parking". This was supported by the aerial photos you shared with us earlier.

Thanks and don't hesitate to call if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Alan Robinson".

Alan Robinson
CFO

AR/tls

pc: Tamra Stones

Annual Statement for
Continued Property Tax Exemption

UCA §59-2-1101 and 1102
Form PT-21

General Information

Name of organization applying (must be record Owner of property)

IHC Health Services, Inc. ("IHC"), the record owner of improved real property and personal property, known as Logan Regional Hospital (the "Hospital")

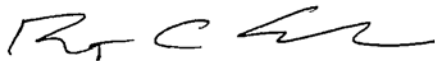
Address 500 East 1400 North			Current tax year 2007
City Logan	State UT	Zip Code 84341	Tax year of original exemption 1992
Authorized Representative Robert C. Cash			Telephone Number (435) 716-5450
Contact Person Richard C. Skeen			Telephone Number (801) 578-6928
Property location, including county See attached Addendum and Exhibits			Parcel, account or serial number

Questions

- Has there been any change in the use of this property since January 1 of last year?..... Yes No
If yes, describe: January 1, 2006 the Hospital's WorkMed became part of
Intermountain Healthcare's Medical Group. The hospital
leases 2,428 sq. ft. to them.
- Does any person or organization conduct business for profit on the property listed above?.... Yes No
If yes, describe the use and give the name and address of the property user: _____
Leasing space to a number of physicians and the Budge Clinic Physician Group (same non-exempt
portion as last year)
- Does any organization use the real property listed above and pay a fee greater than the cost of maintenance and utilities?..... Yes No
If yes, describe the use and give the name and address of the property user: _____
The lessees described above pay rent for their respective spaces.
- Is any personal property at this location being leased or rented from someone else?..... Yes No
If yes, list the name and address of the owner and the type, make, model and serial number of the property: _____

Certification

I certify that all the information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.



Signature of owner or record
or owner's authorized representative

Administrator
Position with organization

2/26/2007
Date

Application for Exemption – Real Property Schedule A

UCA §59-2-1101 and 1102
Form PT-020A
PT-020a.ai Rev. 10/99

Complete a separate Schedule A for each parcel of real property under consideration

Property Owner

Full name of the owner of record IHC Health Services dba Logan Regional Hospital	EIN, SSN, or other tax ID number 94-2854057	
Address 1400 North 500 East	Telephone 435-716-1000	
City Logan	State UT	Zip 84341

Property Information and Description

Property Location No real property was acquired during 2006.	Property parcel number
Brief description of parcel See attached Exhibit A, incorporated herein by reference.	Date the property was acquired
	Acreage: <input type="checkbox"/> Actual <input type="checkbox"/> Approximate

List separately and describe each building or physical structure on the property

Use of Property

1. Complete this first question separately for each building or structure, use additional sheets as necessary.
 - a. Building or structure _____
 - b. Activities or functions this building or structure is used for _____
 - c. Percentage of building or structure used for this purpose
 - d. Approximate hours per month building or structure is used for this purpose
 - e. Date use for this purpose began
2. Have all activities/functions listed in 1 continued without interruption since first starting? Yes No
If no, explain any interim or non-use: _____
3. Is there any use of the property, buildings or structures other than described in 1 above? Yes No
If yes, describe: _____
4. Is all or part of the property, buildings or structures rented or leased? Yes No
If yes, answer the following.
 - a. Name of person or entity renting or leasing the property _____
 - b. Describe the portion that is rented or leased
 - c. Amount of rent or other compensation received
 - d. How is the rent or compensation determined?

Attachments Attach the following items:

1. A copy of the legal description of the real property under consideration.
2. A current photograph of the real property under consideration.

EXHIBIT A

ANNUAL STATEMENT
TAX YEAR
2007

LOGAN REGIONAL HOSPITAL
CACHE COUNTY

PARCEL NO.	SITE OR COMPLEX (HOSPITAL) NAME	NAME OR IDENTITY OF BUILDING	REAL PROP. CURRENT VALUE	TAX RATE	TAX	DESCRIPTION BLDG USE	EXEMPT %	EXEMPT BASIS STC STANDARDS
04-083-0018	Logan	Land - Agricultural 18th-20th N 40 ac. 41 (Greenbelt) (Market Value=1,936,000)	23,000	0.010859	245.16		0%	
05-016-0001	Logan	Day Care Center	Exempt		Exempt	Day Care for benefit of Hospital employees	100%	ABCDS
05-016-0028	Logan	Hospital and Land	983,365	0.012005	11,805.30		100%	ABCDE
05-016-0029	Logan	Medical Office Building - Surgical Center	5,082,135	0.012005	32,945.96	[2006 credit = \$28,065.07]	54%	ABCDE
05-016-0029	Logan	Home Care Services - MES 500 East 1300 North, Suite 140 (Leased) (Hospital)	Exempt		Exempt		100%	ABCDES
05-016-0043	Logan	Vacant Land - Held for Hospital Expansion	\$89,380	0.012005	7,075.51	Vacant Land - Held for Hospital Expansion	0%	
05-016-0086	Home Health Agency acquired 11/14/94	Unit G, Logan Medical Center Condominiums	Exempt		Exempt		100%	ABCDES
New	Pediatric Rehab Services	246 E. 1260 N., Logan, Utah	Personal Prop. Only		Exempt		100%	ABCDES
5-016-0112	Cardiac Rehab Bldg.							
TOTALS			6,677,880		\$2,071.93			

05-016-0111

Approved
2/23/07

LEGEND: EXEMPTION BASIS
A = INDIGENT CARE
B = COMMUNITY ED. SERVICE
C = MEDICAL DISCOUNTS

D = DONATIONS OF TIME
E = DONATIONS OF MONEY
S = SATELLITE

**Application for Exemption – Personal Property
Schedule B**

UCA §59-2-1101 and 1102
Form PT-020B
PT-020b1.ai Rev. 10/99

Property Owner

Property owner IHC Health Services dba Logan Regional Hospital	EIN, SSN, or other tax ID number 94-2854057	
Address 1400 North 500 East	Telephone 435-716-1000	
City Logan	State UT	Zip 84341

Property Information and Description

Property Location	Personal property account number (if any)
-------------------	---

Briefly describe the personal property under consideration for exemption

See signed statement on file in the Assessor's Office (per Kathleen Howell - 2/15/07)

List the original acquisition cost and year acquired.

	Year Acquired	Acquisition Cost
Furniture and fixtures		\$
Commercial and industrial equipment		\$
Mobile homes		\$
Other personal property		\$
Estimated current value for items with unknown acquisition cost		\$

List all motor vehicles under consideration for exemption, including passenger cars, trucks and vans; motorcycles; campers, motor homes, travel trailers and other RVs; boats and watercraft; aircraft; and medium or heavy duty trucks.

License Plate No.	Type of Vehicle	Year	Make	Model	VIN/HIN	Location
(See attached vehicle list.)						

Use of Property

- Is the personal property used at a given parcel of real property? Yes No
If yes, indicate the property parcel number or address: 1400 North 500 East
If no, where is the property usually located? _____
- Describe in detail all activities and functions that the property is used for, and the date the use began.
Used to provide health care services at Logan Regional Hospital.

- Have all activities and functions in 2 continued without interruption since the use began? Yes No
If no, explain any interim or non use: _____

(continued on reverse)

IHC Pool Cars
 Logan Regional Hospital
 Updated February 14, 2007

Dept #	Vehicle Identification Number	Gas Card ID Number	Year	Make	Model	Mileage		Leased/Owned	License Number	Department
						Jan. 2006	w/nd			
644	1GCEK14M4T2217215	0369-1	1996	Chevrolet	Truck	188,456		Leased	754 JZP	Hospital
644	1GCEK14H4DF307325	0287-1	1983	Chevrolet	K10 - Truck	99,294		Owned	9681 BA	Grounds
644	1D4GP45R25B315163	1036-1	2005	Dodge	Caravan SXT	8,053		Leased	675 VMN	Courier
644	1FMHE21H1MHB14452	0296-1	1991	Ford	Van	19,198		Owned	829 GVZ	Best Friends
644	2FTHF26H3SCA18921	1173-1	1995	Ford	F20 - Truck	74,915		Leased	178 HJP	Grounds
644	1FTJE34H5SHA87860	0115-1	1995	Ford	Van	19,198		Leased	415 HNK	HS to B
644	1FALP52U4TA233440	0422-1	1996	Ford	Taurus 3	174,763		Leased	879 JGK	Hospital
644	1FAFP53U91G200391	0643-1	2001	Ford	Taurus 5	100,739		Leased	498 LLF	Hospital
644	1FAFP53U12G167680	1125-1	2002	Ford	Taurus 6	75,679		Leased	107 LRV	Hospital
644	1FAFP53UX3G150667	1023-1	2003	Ford	Taurus 7	54,843		Leased	295 MBD	Hospital
644	1FAFP53U84A128168	1070-1	2004	Ford	Taurus 8	44,065		Leased	625 MMF	Hospital
644	1FAFP53U75A201161	1071-1	2005	Ford	Taurus 9	22,598		Leased	517 MXT	Administration
644	1FAFP53U16A176890	1089-1	2006	Ford	Taurus 2006	431		Leased	863 NIL	Administration
644	4T1SV21EXMU304947	0844-1	1991	Toyota	Camry 4	162,094		Owned	704 EAR	Engineering
644	JHMEC5722HS001215	0275-1	1987	Honda	Civic	79,773		Owned	071 BBW	Engineering
644	1GTHK24U97E133648	1227-1	2007	GMC	Sierra					
644	1N6ND11S8KC324120	0868-1	1989	Nissan	Red Truck	136,306		Owned	118 GKE	Engineering

LOGAN REGIONAL HOSPITAL

ADDENDUM
TO ANNUAL STATEMENT
FOR CONTINUED PROPERTY TAX EXEMPTION
AS OF JANUARY 1, 2007

1. The original application for exemption was filed with the Cache County Board of Equalization (the "Board"), and as a result thereof, the real and personal properties of the Hospital were exempted on January 14, 1992. The original application is by reference incorporated herein. Pursuant to existing law, the Hospital has filed an Affidavit for Exemption of Real and Personal Property with the County as of January 1 of each year since 1992 identifying its real and, if requested, its personal property. It also described the use of such property as of January 1 of each year, whether exempt or taxable.
2. The real and personal properties which are the subject matter of this Annual Statement are used as of January 1, 2007, exclusively to provide hospital care, promote health care, provide health related assistance, and for other charitable purposes.
3. Because the personal property associated with the Hospital is constantly changing, as a result of acquiring new equipment, disposing of antiquated equipment, fluctuating stocks of supplies, etc., and because of the sheer volume of a complete listing, the Hospital has not attached a listing of all of the personal property used by the Hospital. (Such a listing was filed with the Board in the original application.) However, if the County desires a detailed listing of all personal property used by the Hospital, the Hospital will supply it upon request.
4. The use of said real and personal property has not changed, except as reflected in Exhibit A, since the above stated application was filed and the properties were exempted from real and personal property taxes by the County.
5. IHC does not have shareholders or other persons having a personal or private interest in the activities of the organization or the Hospital. The compensation of officers, employees, independent contractors and suppliers is reasonable in relation to "arms-length" compensation or prices paid in the relevant market for comparable positions, goods or services.
6. There is no residential use of the above described properties except as described in the original application or as identified on Exhibit A.
7. Any personal property used outside the Hospital premises or its satellite facilities (if any), or used for any purpose other than the purpose for which the real property is exempted, or leased to or from any other individual or agency has been or will be reported to the County Assessor.

8. The Hospital's use of the real and personal property that is the subject of this Annual Statement continues to comply with the provisions of Article XIII, Section 2 of the Utah Constitution and the following requirements established by the Tax Commission Standards:

A. Organization -- The Hospital continues to be organized on a nonprofit basis to provide hospital care, promote health care, and provide health related assistance to the general public. The Hospital's property is dedicated to its charitable purpose, and upon dissolution, its assets are distributable only for exempt purposes under Utah law, or to the government for a public purpose; none of its revenues may benefit any individual. The Hospital is governed by volunteer trustees who represent the community and serve without compensation. These trustees hold the Hospital's assets in trust for the benefit of the community.

B. No Private Inurement -- None of the net earnings of the Hospital and no donations made to the Hospital inure to the benefit of private shareholders or other individuals, as the private inurement standard has been interpreted under Section 501(c)(3) of the Internal Revenue Code. The Hospital utilizes all of its revenue for hospital and health care purposes. The Hospital does not divert any of its net revenue to individuals by paying excessive wages, salaries, or charges; all wages, salaries and other payments meet federal tax standards for "reasonableness."

C. Availability of Service -- The Hospital (a) continues to admit and treat members of the public without regard to race, religion, or gender; (b) hospital service, including admission to the Hospital, is based on the clinical judgment of the physician and not upon the patient's financial ability or inability to pay for services; and (c) indigent persons who, in the judgment of the admitting physician, require services generally available at the Hospital, continue to receive those services for no charge, or for a reduced charge in accordance with their ability to pay. The Hospital continues its efforts to affirmatively inform the public of its open access policy and the availability of its services to the indigent.

D. Public Interest -- The Hospital's policies continue to integrate and reflect the public interest. The Hospital's governing board has broad-based membership from the community, as required by federal tax law. Health care professionals, government leaders, business people, and religious leaders, among others, continue to work as trustees without pay. The Hospital will continue to confer with the County Board of Equalization or its designee concerning the community's clinical hospital needs that might be appropriately addressed by the Hospital. The Hospital will file with the Board a copy of its 2007 "Charity Plan" on or about July 1, 2007, to ensure compliance with Tax Commission Standards III, IV and V.

E. Total Gift to the Community -- In 2006 the Hospital's total "gift to the community," as referenced in Utah County v. Intermountain Health Care, Inc., 709 P.2d 265, 269 (Utah 1985), as defined in the Tax Commission Standards, and which were reviewed and approved by the Utah Supreme Court in Howell v. County Board of Cache

County, 881 P.2d 880 (Utah 1994), exceeded on an annual basis its property tax liability. The Hospital continues to provide free care for indigents, discounts for patients entitled to government assistance, community education, professional education and training, community public health tests, volunteer service, and donations of money for medical equipment. The Hospital believes that in 2007 the Hospital's total gift to the community will again far exceed the Hospital's estimated property tax liability.

F. Off-Site Facilities -- Satellite health-care facilities located within the County, if any, enhance and support the Hospital's mission and all real and personal property located at such satellite health-care facilities should be exempt from property taxes. The Hospital, together with IHC and the other hospitals in the IHC system, continue to work constantly to achieve economies of scale and save money. These savings, in turn, allow the Hospital to provide both a broader range of health care services and more specialized medical services than would otherwise be possible.

9. Parcel 05-016-0028 describes the Hospital Campus. IHC has recently constructed a building on the Hospital Campus, most or all of which is taxable. By filing this Annual Statement, the Hospital reserves the right to amend the Application for Exemption to identify the portion of the foregoing parcel which is subject to property tax and for which a separate parcel or percentage can be established.

IHC HEALTH SERVICES, INC.

Community Gift Summary
2001-2006

Facility: LOGAN REGIONAL HOSPITAL

	2001	2002	2003	2004	2005	2006
Charity Care (Value Adjusted)	\$ 1,356,484	\$ 1,527,063	\$ 1,736,349	\$ 2,606,222	\$ 2,745,033	\$ 3,039,230
Medicare Allowance (Value Adjusted)	4,242,452	4,907,594	6,504,782	8,151,392	10,556,459	12,049,941
Medicaid Allowance (Value Adjusted)	415,060	192,044	1,312,130	1,746,136	2,352,064	2,805,230
Clinics Serving Uninsured*	52,087	73,909	57,950	61,000	111,000	85,000
Professional Education	1,095	7,522	8,517	8,380	17,252	87,773
Medical Research	-	-	-	-	-	-
Community Education	90,767	71,895	97,790	94,946	198,735	216,260
Health Screenings	7,417	10,162	7,995	8,224	36,163	53,043
Community Service	12,000	92,579	72,356	73,990	175,100	38,275
Other Community Services	85,189	80,327	113,894	76,328	186,493	112,029
Volunteer Service	110,097	107,553	131,644	117,060	105,153	109,494
Trustee and Medical Staff Service	84,914	107,041	107,655	62,018	51,366	78,281
Current Donation Impact on Equipment	15,578	14,106	8,084	11,263	8,614	29,515
Community gift	\$ 6,473,141	\$ 7,191,794	\$ 10,159,145	\$ 13,016,958	\$ 16,543,433	\$ 18,704,070

*Donations to Non-Intermountain Healthcare clinics that serve uninsured patients. The following clinics received donations in 2006:
- Cache Valley Community Clinic

FUND 10 GENERAL FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
10-34-23125	Jail Fees - Pay for Stay	(50,000)		(15,000)	(65,000)	increase to actual expected collections
10-33-14110	Crime Victim Spec Pros - VAWA	(59,934)		(24,221)	(84,155)	increase to grant award actual
10-33-44101	State Grant - ICAC	(9,000)		(10,440)	(19,440)	new ICAC grant award - FY 2008
10-34-22000	Spec Protective Service - Contracts	(418,233)		(29,547)	(447,780)	increase of city & town contract amounts
10-38-90000	appropriated surplus	(520,862)	16,882		(503,980)	reduce by interest on 07 bond refunding funds
10-38-78000	Contrib - Search & Rescue	-		(5,604)	(5,604)	contribution to Search & Rescue
10-38-78100	Contrib - Mounted posse	-		(13,000)	(13,000)	estimated proceeds Posse burger sales At Cache Co. Fair
	Totals		16,882	(97,812)		
	Net Adjustment				(80,930)	

FUND 10 GENERAL FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
10-4145-483	Spec Dept Supplies - Jail	3,659	15,000		18,659	to pay for collection costs of pay for stay program
10-4149-110	Spec Pros VAWA- salary	43,519	5,000		48,519	to increase to grant award
10-4149-130	Spec Pros VAWA- benefits	11,387	6,821		18,208	to increase to grant award
10-4149-230	Spec Pros VAWA- travel	320	1,500		1,820	to increase to grant award
10-4149-250	Spec Pros VAWA- supplies	-	2,400		2,400	to increase to grant award
10-4149-251	Spec Pros VAWA- Non-capitalized equip	-	4,500		4,500	to increase to grant award
10-4149-450	Spec Pros VAWA- other	100	4,000		4,100	to increase to grant award
10-4210-110	Sheriff Patrol - Salaries	1,249,705	13,770		1,263,475	increase for admin patrol sgt
10-4210-130	Sheriff - employee benefits	682,851	5,934		688,785	increase for benefits admin patrol sgt
10-4211-110	Support Serv - Salaries	911,177	6,120		917,297	increase for secretary (transcriptions)
10-4211-130	Support Serv - benefits	472,008	3,723		475,731	increase for secretary benefits
10-4211-481	Support Serv - ICAC Grant Expenses	9,000	10,440		19,440	new ICAC grant award - FY 2008
10-4216-250	Search & Rescue - equip supply & maint	9,493	5,300		14,793	Contrib for search & rescue
10-4216-481	Search & Rescue - Philanthropic Activities	1,000	304		1,304	donation to Child & Family Support Center-Softball fund raiser
10-4217-611	Misc Supplies - Posse Burger	1,500	13,000		14,500	est posse burger proceeds from Fair 2007
10-4230-130	Jail - Employee Benefits	1,442,867		(2,700)	1,440,167	transfer out to cover SCAAP payment
10-4230-660	Jail - Prof & Tech Serv-JBI Grants	3,000	2,700		5,700	transfer in to cover SCAAP payment
10-4623-250	Demo Derby - equip supplies & maint	6,000	4,500	(4,400)	1,600	transfer to balance line items for demo derby
10-4623-480	Demo Derby - spec dept supplies prizes	6,000	4,500	(4,000)	10,500	transfer to balance line items for demo derby
10-4623-610	Demo Derby - misc supplies	11,000	4,700	(800)	7,000	transfer to balance line items for demo derby
10-4623-623	Demo Derby - misc sales tax	-		(800)	4,700	transfer to balance line items for demo derby
10-4623-630	Demo Derby - entertainment	3,000		(16,882)	2,200	transfer to balance line items for demo derby
10-4800-931	Transfer to Debt Service - 02 bonds	1,354,158		(28,782)	1,337,276	07 bond refunding adjustment to new debt schedule
	Totals		109,712	(28,782)		
	Net Adjustment				80,930	

FUND 20 MUNICIPAL SERVICES FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
20-33-30000	Payment In Lieu of Taxes	(342,686)	1,091	(100,000)	(341,595)	reduce to actual award
20-33-56000	Class B Allotment	(1,540,938)		(7,500)	(1,640,938)	to cover estimated spreading expenses
20-34-19000	Building Fees Other	(4,000)		(107,500)	(11,500)	Adjust estimate to meet revenue collection trend
	Totals		1,091	(107,500)		
	Net Adjustment				(106,409)	

FUND 20 MUNICIPAL SERVICES FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
20-4415-120	Class B Roads - Temporary Employees	14,352		(7,500)	6,852	transfer to misc services for temp service employees (SOS)
20-4415-250	Class B Roads - Equip Supplies & Maint	210,988	97,500		308,488	to cover estimated spreading expenses
20-4415-620	Class B Roads - Misc Services	-	10,000		10,000	to cover temporary service employees (SOS)
20-4960-600	Sundry Expense	15,748	6,409		22,157	to offset revenue increase
	Totals		113,909	(7,500)		
	Net Adjustment				106,409	

FUND 23 CACHE VALLEY VISITORS BUREAU FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
23-38-90000	Appropriated Surplus	(77,686)		(14,000)	(91,686)	to cover brochure printing costs
	Totals			(14,000)		
	Net Adjustment				(14,000)	

FUND 23 CACHE VALLEY VISITORS BUREAU FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
23-4780-230	Travel/Mileage	5,000	2,500		7,500	transfer to cover expenses
23-4780-480	Brochures, Maps & Printing	40,000	14,000		54,000	to cover brochure printing costs
23-4780-490	Advertising & Promotions	146,943		(2,500)	144,443	transfer to cover expenses
	Totals		16,500	(2,500)		
	Net Adjustment				14,000	

FUND 28 CACHE LIBRARY FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
28-38-70000	Contributions/Donations	-	-	(769)	(769)	Friends of the Library contrib
	Totals			(769)	(769)	
	Net Adjustment					

FUND 28 CACHE LIBRARY FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
28-4581-487	Books - Friends of the Library	-	769	-	769	Friends of the Library contrib for books
	Totals		769		769	
	Net Adjustment					

FUND 31 DEBT SERVICE FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Decrease DEBIT	Increase CREDIT	Amended Budget	Reason for Change
31-38-23100	Transfers from general fund	(1,354,158)	16,882	(7,586,704)	(1,337,276)	to adjust to revised debt service requirement
31-38-26000	Bond Proceeds	-	16,882	(7,586,704)	(7,586,704)	07 bond refunding
	Totals		16,882	(7,586,704)	(7,569,822)	
	Net Adjustment					

FUND 31 DEBT SERVICE FUND EXPENDITURES

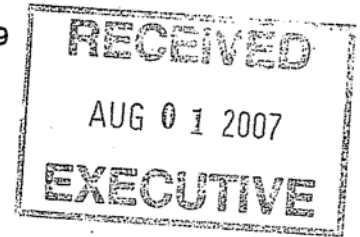
ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
31-4723-810	Bond principal payment	665,000	105,000	-	770,000	revised for new debt schedule of 07 bond refunding
31-4723-820	Bond interest payment	683,758	-	(121,882)	561,876	revised for new debt schedule of 07 bond refunding
31-4723-830	other charges	5,400	102,369	-	107,769	revised for new debt schedule of 07 bond refunding
31-4723-990	Contrib to Bond escrow account	-	7,484,335	-	7,484,335	revised for new debt schedule of 07 bond refunding
	Totals		7,691,704	(121,882)	7,569,822	
	Net Adjustment					

FUND 77 AIRPORT FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended Increase DEBIT	Decrease CREDIT	Amended Budget	Reason for Change
77-4460-240	Office Expense & Supplies	1,600	1,000	-	2,600	transfer to cover expenses
77-4460-250	Equipment Supplies & Maint	7,000	5,000	-	12,000	transfer to cover expenses
77-4460-260	Building & Grounds	6,000	6,000	-	12,000	transfer to cover expenses
77-4460-261	Snow Removal	35,000	-	(16,000)	19,000	transfer out excess funds to cover other expenses
77-4460-263	Weed Control - Mowing	8,000	4,000	-	12,000	transfer to cover expenses
	Totals		16,000	(16,000)		
	Net Adjustment					



North Cache Soil Conservation District
1860 North 100 East - N. Logan, UT 84341-1784 - (435) 753-6029



July 27, 2007

Cache County Council
Attn: County Executive Lynn Lemon
179 North Main Suite 309
Logan, UT 84321

Reference: Application for Agricultural Protection Area

The Cache County Agriculture Protection Area Advisory Board, as outlined in Utah Code 17-41-303 for Cache County, met to consider a recommendation on the Agriculture Protection Area Application for Wellsville City Corporation on 112.65 acres located north of Wellsville.

The criteria, as stated in Utah Code 17-41-305, were used to evaluate the application. After looking at each item, it is the board's recommendation that the application be approved.

Thank you for the opportunity to review this Agriculture Protection Area application and for the county's efforts in support of agriculture.

Sincerely,

Bruce Karren, Chairman
Cache County Agriculture Protection Area Advisory Board

CACHE COUNTY CORPORATION

DEVELOPMENT SERVICES DEPARTMENT



WENDELL MORSE
DIRECTOR/
COUNTYWIDE PLANNER

JOSH RUNHAAR, AICP
COUNTY PLANNER/
ZONING ADMINISTRATOR

PAUL BERNTSON
CHIEF BUILDING
OFFICIAL

179 NORTH MAIN, SUITE 305 LOGAN, UTAH 84321 ♦ (435)755-1630 ♦ FAX (435)755-1987

Memorandum

To: Cache County Council
From: Josh Runhaar, County Planner & Zoning Administrator
Date: August 7th, 2007
Subject: Wellsville City Agricultural Protection Area

The applicant has requested that an agricultural protection area be placed on three parcels north and west of Wellsville City limits. The land being proposed for the agricultural protection is currently being used for the following agricultural activities: Parcels 11-062-0005 (5.18 Acres) and 11-062-0009 (12.81 Acres) are irrigated crop land; parcel 11-063-0006 (94.66 Acres) is leased for grazing horses.

The Cache County Planning Commission has reviewed and recommended that the Cache County Council deny the request for the agricultural protection area submitted by Wellsville City. In reviewing all agricultural protection area requests, the Planning Commission reviews them for compliance with State Code §17-41 (See Attached).

The issue with this request is that of the three parcels and 112.65 total acres within the request, 56.6 acres of parcel 11-063-0006 is being utilized as the Wellsville City Sewer Lagoon, a non-agricultural use. In addition to the 56.6 acres in sewer lagoon, there is additional land utilized for roads and earthen containment of the lagoons (estimated total area of the dedicated to the lagoons is 79.9 acres). State Code §17-41-301(3) states that:

“An agriculture protection area or industrial protection area may include within its boundaries land used for a roadway, dwelling site, park, or other nonagricultural or, in the case of an industrial protection area, nonindustrial use if that land constitutes a minority of the total acreage within the agriculture protection area or industrial protection area, respectively.”

If only the surface area of the lagoons is figured (56.6 acres), 50.2% of the proposed area is under non-agricultural use. If the entire area that is being utilized as part of the lagoons is figured (79.9 acres), 70.9% of the proposed area is under non-agricultural use.

Beyond the amount of land being utilized as lagoons, it is questionable whether the remainder of parcel 11-063-0006 could be considered to be viable for agricultural production in compliance with State Code §17-41-305(3).

Recommended Findings of Fact:

1. The proposed agricultural protection area contains the Wellsville City sewer lagoons, a non-agricultural use that is not protected under agricultural protection areas.
2. The Wellsville City sewer lagoons constitute a majority of the property within the request, making this request not comply with State Code §17-41-301(3).

Attachments:

Map of the proposed area
State Code §17-41

Wellsville City Ag Protection Proposal

Wellsville




11-062-0005

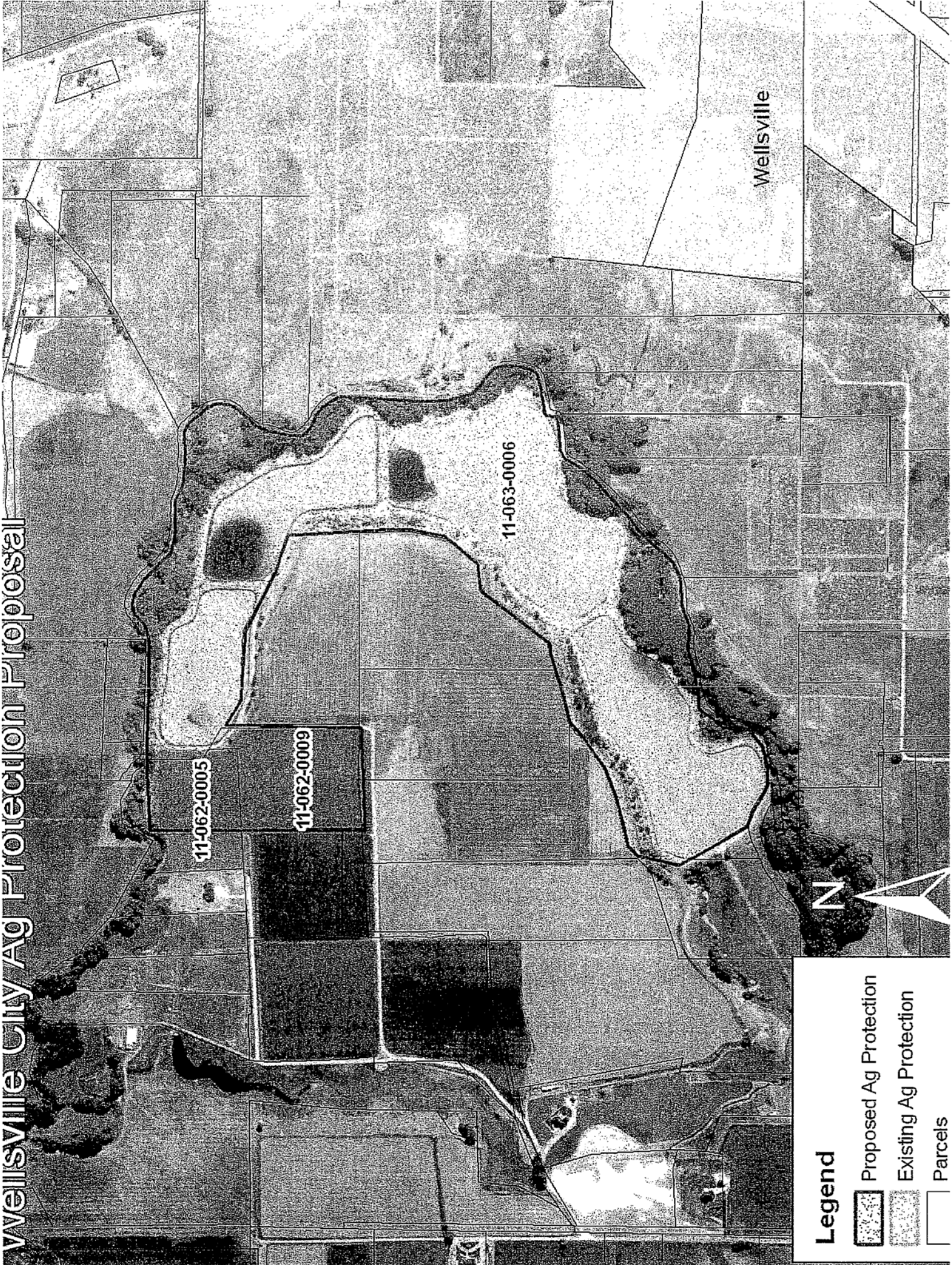
11-062-0009

11-063-0006



Legend

-  Proposed Ag Protection
-  Existing Ag Protection
-  Parcels



Utah Code

Title 17

Chapter 41

Agriculture and Industrial Protection Areas

Updated: 19 July 2007

17-41-101. Definitions.

As used in this chapter:

- (1) "Advisory board" means:
 - (a) for an agriculture protection area, the agriculture protection area advisory board created as provided in Section 17-41-201; and
 - (b) for an industrial protection area, the industrial protection area advisory board created as provided in Section 17-41-201.
- (2) (a) "Agriculture production" means production for commercial purposes of crops, livestock, and livestock products.
 - (b) "Agriculture production" includes the processing or retail marketing of any crops, livestock, and livestock products when more than 50% of the processed or merchandised products are produced by the farm operator.
- (3) "Agriculture protection area" means a geographic area created under the authority of this chapter that is granted the specific legal protections contained in this chapter.
- (4) "Applicable legislative body" means:
 - (a) with respect to a proposed agriculture protection area or industrial protection area:
 - (i) the legislative body of the county in which the land proposed to be included in an agriculture protection area or industrial protection area is located, if the land is within the unincorporated part of the county; or
 - (ii) the legislative body of the city or town in which the land proposed to be included in an agriculture protection area or industrial protection area is located; and
 - (b) with respect to an existing agriculture protection area or industrial protection area:
 - (i) the legislative body of the county in which the agriculture protection area or industrial protection area is located, if the agriculture protection area or industrial protection area is within the unincorporated part of the county; or
 - (ii) the legislative body of the city or town in which the agriculture protection area or industrial protection area is located.
- (5) "Crops, livestock, and livestock products" includes:
 - (a) land devoted to the raising of useful plants and animals with a reasonable expectation of profit, including:
 - (i) forages and sod crops;
 - (ii) grains and feed crops;
 - (iii) livestock as defined in Subsection 59-2-102 (27)(d);
 - (iv) trees and fruits; or
 - (v) vegetables, nursery, floral, and ornamental stock; or
 - (b) land devoted to and meeting the requirements and qualifications for payments or other compensation under a crop-land retirement program with an agency of the state or federal government.
- (6) "Industrial protection area" means a geographic area created under the authority of this chapter that is granted the specific legal protections contained in this chapter.
 - (7) (a) "Municipal" means of or relating to a city or town.
 - (b) "Municipality" means a city or town.
- (8) "Planning commission" means:
 - (a) a countywide planning commission if the land proposed to

be included in the agriculture protection area or industrial protection area is within the unincorporated part of the county and not within a township;

(b) a township planning commission if the land proposed to be included in the agriculture protection area or industrial protection area is within a township; or

(c) a planning commission of a city or town if the land proposed to be included in the agriculture protection area or industrial protection area is within a city or town.

(9) "Political subdivision" means a county, city, town, school district, local district, or special service district.

(10) "Proposal sponsors" means the owners of land in agricultural production or industrial use who are sponsoring the proposal for creating an agriculture protection area or industrial protection area, respectively.

(11) "State agency" means each department, commission, board, council, agency, institution, officer, corporation, fund, division, office, committee, authority, laboratory, library, unit, bureau, panel, or other administrative unit of the state.

(12) "Unincorporated" means not within a city or town.

Amended by Chapter 329, 2007 General Session

Last revised: Thursday, July 19, 2007

17-41-201. Agriculture protection area or industrial protection area advisory board.

(1) (a) (i) Each county legislative body shall appoint no more than five members from the county's conservation district board of supervisors to serve as the Agriculture Protection Area Advisory Board.

(ii) Each county legislative body shall appoint an industrial protection area advisory board.

(b) A county legislative body may appoint the advisory board before or after a proposal to create an agriculture protection area or industrial protection area is filed.

(2) Each member of an advisory board shall serve without salary, but a county legislative body may reimburse members for expenses incurred in the performance of their duties.

(3) Each advisory board shall:

(a) evaluate proposals for the establishment of agriculture protection areas or industrial protection areas and make recommendations to the applicable legislative body about whether or not the proposal should be accepted;

(b) provide expert advice to the planning commission and to the applicable legislative body about:

(i) the desirability of the proposal;

(ii) the nature of agricultural production or industrial use, as the case may be, within the proposed area;

(iii) the relation of agricultural production or industrial use, as the case may be, in the area to the county as a whole; and

(iv) which agriculture production or industrial use should be

allowed within the agriculture protection area or industrial protection area, respectively; and

(c) perform all other duties required by this chapter.

Amended by Chapter 179, 2007 General Session

Last revised: Thursday, July 19, 2007

17-41-301. Proposal for creation of agriculture protection area or industrial protection area.

(1) (a) A proposal to create an agriculture protection area or an industrial protection area may be filed with:

(i) the legislative body of the county in which the area is located, if the area is within the unincorporated part of a county; or

(ii) the legislative body of the city or town in which the area is located, if the area is within a city or town.

(b) (i) To be accepted for processing by the applicable legislative body, a proposal under Subsection (1)(a) shall be signed by a majority in number of all owners of real property and the owners of a majority of the land area in agricultural production or industrial use within the proposed agriculture protection area or industrial protection area, respectively.

(ii) For purposes of Subsection (1)(b)(i), the owners of real property shall be determined by the records of the county recorder.

(2) The proposal shall identify:

(a) the boundaries of the land proposed to become part of an agriculture protection area or industrial protection area;

(b) any limits on the types of agriculture production or industrial use to be allowed within the agriculture protection area or industrial protection area, respectively; and

(c) for each parcel of land:

(i) the names of the owners of record of the land proposed to be included within the agriculture protection area or industrial protection area;

(ii) the tax parcel number or account number identifying each parcel; and

(iii) the number of acres of each parcel.

(3) An agriculture protection area or industrial protection area may include within its boundaries land used for a roadway, dwelling site, park, or other nonagricultural or, in the case of an industrial protection area, nonindustrial use if that land constitutes a minority of the total acreage within the agriculture protection area or industrial protection area, respectively.

(4) A county or municipal legislative body may establish:

(a) the manner and form for submission of proposals; and

(b) reasonable fees for accepting and processing the proposal.

(5) Each county and municipal legislative body shall establish the minimum number of continuous acres that must be included in an agriculture protection area or industrial protection area.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-302. Notice of proposal for creation of agriculture protection area or industrial protection area -- Responses.

(1) Each applicable legislative body shall provide notice of the proposal by:

(a) publishing notice in a newspaper having general circulation

within:

(i) the same county as the land proposed for inclusion within an agriculture protection area or industrial protection area, as the case may be, if the land is within the unincorporated part of the county; or

(ii) the same city or town as the land proposed for inclusion within an agriculture protection area or industrial protection area, as the case may be, if the land is within a city or town;

(b) posting notice at five public places, designated by the county or municipal legislative body, within or near the proposed agriculture protection area or industrial protection area; and

(c) mailing written notice to each owner of land within 1,000 feet of the land proposed for inclusion within an agriculture protection area or industrial protection area.

(2) The notice shall contain:

(a) a statement that a proposal for the creation of an agriculture protection area or industrial protection area has been filed with the applicable legislative body;

(b) a statement that the proposal will be open to public inspection in the office of the applicable legislative body;

(c) a statement that any person or entity affected by the establishment of the area may, within 15 days of the date of the notice, file with the applicable legislative body:

(i) written objections to the proposal; or

(ii) a written request to modify the proposal to exclude land from or add land to the proposed agriculture protection area or industrial protection area, as the case may be;

(d) a statement that the applicable legislative body will submit the proposal to the advisory committee and to the planning commission for review and recommendations;

(e) a statement that the applicable legislative body will hold a public hearing to discuss and hear public comment on:

(i) the proposal to create the agriculture protection area or industrial protection area;

(ii) the recommendations of the advisory committee and planning commission; and

(iii) any requests for modification of the proposal and any objections to the proposal; and

(f) a statement indicating the date, time, and place of the public hearing.

(3) (a) Any person wishing to modify the proposal for the creation of the agriculture protection area or industrial protection area shall, within 15 days after the date of the notice, file a written request for modification of the proposal, which identifies specifically the land that should be added to or removed from the proposal.

(b) Any person wishing to object to the proposal for the creation of the agriculture protection area or industrial protection area shall, within 15 days after the date of the notice, file a written objection to the creation of the agriculture protection area or industrial protection area.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-303. Review of proposal for creation of agriculture protection area or industrial protection area.

(1) After 15 days from the date of the notice, the applicable legislative body shall refer the proposal and any objections and

proposed modifications to the proposal to the advisory committee and planning commission for their review, comments, and recommendations.

(2) (a) Within 45 days after receipt of the proposal, the planning commission shall submit a written report to the applicable legislative body that:

(i) analyzes and evaluates the effect of the creation of the proposed area on the planning policies and objectives of the county or municipality, as the case may be;

(ii) analyzes and evaluates the proposal by applying the criteria contained in Section 17-41-305;

(iii) recommends any modifications to the land to be included in the proposed agriculture protection area or industrial protection area;

(iv) analyzes and evaluates any objections to the proposal; and

(v) includes a recommendation to the applicable legislative body either to accept, accept and modify, or reject the proposal.

(b) Within 45 days after receipt of the proposal, the advisory board shall submit a written report to the applicable legislative body that:

(i) recommends any modifications to the land to be included in the proposed agriculture protection area or industrial protection area;

(ii) analyzes and evaluates the proposal by applying the criteria contained in Section 17-41-305;

(iii) analyzes and evaluates any objections to the proposal; and

(iv) includes a recommendation to the applicable legislative body either to accept, accept and modify, or reject the proposal.

(c) The applicable legislative body shall consider a failure of the planning commission or advisory committee to submit a written report within the 45 days under Subsection (2)(a) or (b) as a recommendation of that committee to approve the proposal as submitted.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-304. Public hearing -- Review and action on proposal.

(1) After receipt of the written reports from the advisory committee and planning commission, or after the 45 days have expired, whichever is earlier, the county or municipal legislative body shall:

(a) schedule a public hearing;

(b) provide notice of the public hearing by:

(i) publishing notice in a newspaper having general circulation within:

(A) the same county as the land proposed for inclusion within the agriculture protection area or industrial protection area, if the land is within the unincorporated part of the county; or

(B) the same city or town as the land proposed for inclusion within an agriculture protection area or industrial protection area, if the land is within a city or town;

(ii) posting notice at five public places, designated by the applicable legislative body, within or near the proposed agriculture protection area or industrial protection area; and

(iii) mailing written notice to each owner of land within 1,000 feet of the land proposed for inclusion within an agriculture protection area or industrial protection area; and

(c) ensure that the notice includes:

(i) the time, date, and place of the public hearing on the proposal;

(ii) a description of the proposed agriculture protection area or industrial protection area;

(iii) any proposed modifications to the proposed agriculture protection area or industrial protection area;

(iv) a summary of the recommendations of the advisory committee and planning commission; and

(v) a statement that interested persons may appear at the public hearing and speak in favor of or against the proposal, any proposed modifications to the proposal, or the recommendations of the advisory committee and planning commission.

(2) The applicable legislative body shall:

(a) convene the public hearing at the time, date, and place specified in the notice; and

(b) take verbal or written testimony from interested persons.

(3) (a) Within 120 days of the submission of the proposal, the applicable legislative body shall approve, modify and approve, or reject the proposal.

(b) The creation of an agriculture protection area or industrial protection area is effective at the earlier of:

(i) the applicable legislative body's approval of a proposal or modified proposal; or

(ii) 120 days after submission of a proposal complying with Subsection 17-41-301(2) if the applicable legislative body has failed to approve or reject the proposal within that time.

(4) (a) In order to give constructive notice of the existence of the agriculture protection area or industrial protection area to all persons who have, may acquire, or may seek to acquire an interest in land in or adjacent to the agriculture protection area or industrial protection area, respectively, within ten days of the creation of an agriculture protection area or industrial protection area, the applicable legislative body shall file an executed document containing a legal description of the agriculture protection area or industrial protection area, as the case may be, with:

(i) the county recorder of deeds; and

(ii) the affected planning commission.

(b) If the legal description of the property to be included in the agriculture protection area

or industrial protection area is available through the county recorder's office, the applicable legislative body shall use that legal description in its executed document required in Subsection (4)(a).

(5) Within ten days of the recording of the agriculture protection area, the applicable legislative body shall:

(a) send written notification to the commissioner of agriculture and food that the agriculture protection area has been created; and

(b) include in the notification:

(i) the number of landowners owning land within the agriculture protection area;

(ii) the total acreage of the area;

(iii) the date of approval of the area; and

(iv) the date of recording.

(6) The applicable legislative body's failure to record the notice required under Subsection (4) or to send the written notification under Subsection (5) does not invalidate the creation of an agriculture protection area.

(7) The applicable legislative body may consider the cost of recording notice under Subsection (4) and the cost of sending notification under Subsection (5) in establishing a fee under

Subsection 17-41-301(4)(b).

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-305. Criteria to be applied in evaluating a proposal for the creation of an agriculture protection area or industrial protection area.

In evaluating a proposal and in determining whether or not to create or recommend the creation of an agriculture protection area or industrial protection area, the advisory committee, planning commission, and applicable legislative body shall apply the following criteria:

- (1) whether or not the land is currently being used for agriculture production or for an industrial use, as the case may be;
- (2) whether or not the land is zoned for agriculture use or industrial use, as the case may be;
- (3) whether or not the land is viable for agriculture production or industrial use, as the case may be;
- (4) the extent and nature of existing or proposed farm improvements or the extent and nature of existing or proposed improvements to or expansion of the industrial use, as the case may be; and
- (5) (a) in the case of an agriculture protection area, anticipated trends in agricultural and technological conditions; or
(b) in the case of an industrial protection area, anticipated trends in technological conditions applicable to the industrial use of the land in question.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-306. Adding land to or removing land from an agriculture protection area or industrial protection area.

- (1) (a) Any owner may add land to an existing agriculture protection area or industrial protection area, as the case may be, by:
 - (i) filing a proposal with:
 - (A) the county legislative body, if the agriculture protection area or industrial protection area and the land to be added are within the unincorporated part of the county; or
 - (B) the municipal legislative body, if the agriculture protection area or industrial protection area and the land to be added are within a city or town; and
 - (ii) obtaining the approval of the applicable legislative body for the addition of the land to the area.
- (b) The applicable legislative body shall comply with the provisions for creating an agriculture protection area or industrial protection area, as the case may be, in determining whether or not to accept the proposal.
- (2) (a) Any owner may remove land from an agriculture protection area or industrial protection area by filing a petition for removal of the land from the agriculture protection area or industrial protection area, respectively, with the applicable legislative body.
 - (b) (i) The applicable legislative body shall:
 - (A) grant the petition for removal of land from an agriculture protection area or industrial protection area, as the case may be, even if removal of the land would result in an agriculture

protection area or industrial protection area of less than the number of acres established by the applicable legislative body as the minimum under Section 17-41-301; and

(B) in order to give constructive notice of the removal to all persons who have, may acquire, or may seek to acquire an interest in land in or adjacent to the agriculture protection area or industrial protection area and the land removed from the agriculture protection area or industrial protection area, file a legal description of the revised boundaries of the agriculture protection area or industrial protection area with the county recorder of deeds and the affected planning commission.

(ii) The remaining land in the agriculture protection area or industrial protection area is still an agriculture protection area or industrial protection area, respectively.

(3) (a) If a municipality annexes any land that is part of an agriculture protection area or industrial protection area located in the unincorporated part of the county, the county legislative body shall, within 30 days after the land is annexed, review the feasibility of that land remaining in the agriculture protection area or industrial protection area according to the procedures and requirements of Section 17-41-307.

(b) The county legislative body shall remove the annexed land from the agriculture protection area or industrial protection area, as the case may be, if:

(i) the county legislative body concludes, after the review under Section 17-41-307, that removal is appropriate; and

(ii) the owners of all the annexed land that is within the agriculture protection area or industrial protection area consent in writing to the removal.

(c) Removal of land from an agriculture protection area or industrial protection area under this Subsection (3) does not affect whether that land may be:

(i) included in a proposal under Section 17-41-301 to create an agriculture protection area or industrial protection area within the municipality; or

(ii) added to an existing agriculture protection area or industrial protection area within the municipality under Subsection (1).

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-307. Review of agriculture protection areas and industrial protection areas.

(1) In the 20th calendar year after its creation under this part, each agriculture protection area or industrial protection area, as the case may be, shall be reviewed, under the provisions of this section, by:

(a) the county legislative body, if the agriculture protection area or industrial protection area is within the unincorporated part of the county; or

(b) the municipal legislative body, if the agriculture protection area or industrial protection area is within the municipality.

(2) (a) In the 20th year, the applicable legislative body shall:

(i) request the planning commission and advisory board to submit recommendations about whether the agriculture protection area or industrial protection area, as the case may be, should be continued, modified, or terminated;

(ii) at least 120 days before the end of the calendar year, hold a

public hearing to discuss whether the agriculture protection area or industrial protection area, as the case may be, should be continued, modified, or terminated;

(iii) give notice of the hearing using the same procedures required by Section 17-41-302; and

(iv) after the public hearing, continue, modify, or terminate the agriculture protection area or industrial protection area.

(b) If the applicable legislative body modifies or terminates the agriculture protection area or industrial protection area, it shall file an executed document containing the legal description of the agriculture protection area or industrial protection area, respectively, with the county recorder of deeds.

(3) If the applicable legislative body fails affirmatively to continue, modify, or terminate the agriculture protection area or industrial protection area, as the case may be, in the 20th calendar year, the agriculture protection area or industrial protection area is considered to be reauthorized for another 20 years.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-401. Farmland Assessment Act benefits not affected.

(1) Creation of an agriculture protection area shall not impair the ability of land within the area to obtain the benefits of Title 59, Chapter 2, Part 5, Farmland Assessment Act.

(2) The eligibility of land for the benefits of Title 59, Chapter 2, Part 5, Farmland Assessment Act, shall be determined exclusively by the provisions of that act, notwithstanding the land's location within an agriculture protection area.

Amended by Chapter 383, 1997 General Session

Last revised: Thursday, July 19, 2007

17-41-402. Limitations on local regulations.

(1) Each political subdivision within which an agriculture protection area or industrial protection area is created shall encourage the continuity, development, and viability of agriculture or industrial use, respectively, within the area by not enacting local laws, ordinances, or regulations that would unreasonably restrict farm structures or farm practices or, in the case of an industrial protection area, industrial uses of the land within the area unless those laws, ordinances, or regulations bear a direct relationship to public health or safety.

(2) A political subdivision may not change the zoning designation of or zoning regulations affecting land within an agriculture protection area or industrial protection area, as the case may be, unless it receives written approval for the change from all the landowners within the agriculture protection area or industrial protection area, respectively, affected by the change.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-403. Nuisances.

(1) Each political subdivision shall ensure that any of its laws or

ordinances that define or prohibit a public nuisance exclude from the definition or prohibition:

(a) for an agriculture protection area, any agricultural activity or operation within an agriculture protection area conducted using sound agricultural practices unless that activity or operation bears a direct relationship to public health or safety; or

(b) for an industrial protection area, any industrial use of the land within the industrial protection area that is consistent with sound practices applicable to the industrial use, unless that use bears a direct relationship to public health or safety.

(2) In a civil action for nuisance or a criminal action for public nuisance under Section 76-10-803, it is a complete defense if the action involves agricultural activities and those agricultural activities were:

(a) conducted within an agriculture protection area; and

(b) not in violation of any federal, state, or local law or regulation relating to the alleged nuisance or were conducted according to sound agricultural practices.

(3) (a) For any new subdivision development located in whole or in part within 300 feet of the boundary of an agriculture protection area, the owner of the development shall provide notice on any plat filed with the county recorder the following notice:

"Agriculture Protection Area

This property is located in the vicinity of an established agriculture protection area in which normal agricultural uses and activities have been afforded the highest priority use status. It can be anticipated that such agricultural uses and activities may now or in the future be conducted on property included in the agriculture protection area. The use and enjoyment of this property is expressly conditioned on acceptance of any annoyance or inconvenience which may result from such normal agricultural uses and activities."

(b) For any new subdivision development located in whole or in part within 1,000 feet of the boundary of an industrial protection area, the owner of the development shall provide notice on any plat filed with the county recorder the following notice:

"Industrial Protection Area

This property is located in the vicinity of an established industrial protection area in which normal industrial uses and activities have been afforded the highest priority use status. It can be anticipated that such industrial uses and activities may now or in the future be conducted on property included in the industrial protection area. The use and enjoyment of this property is expressly conditioned on acceptance of any annoyance or inconvenience which may result from such normal industrial uses and activities."

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-404. Policy of state agencies.

Each state agency shall encourage the continuity, development, and viability of agriculture within agriculture protection areas and industrial uses with industrial protection areas by:

(1) not enacting rules that would impose unreasonable

restrictions on farm structures or farm practices within the agriculture protection area or on industrial uses and practices within the industrial protection area unless those laws, ordinances, or regulations bear a direct relationship to public health or safety or are required by federal law; and

(2) modifying existing rules that would impose unreasonable restrictions on farm structures or farm practices within the agriculture protection area or on industrial uses and activities within the industrial protection area unless those laws, ordinances, or regulations bear a direct relationship to public health or safety or are required by federal law.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-405. Eminent domain restrictions.

(1) A political subdivision having or exercising eminent domain powers may not condemn for any purpose any land within an agriculture protection area that is being used for agricultural production or any land within an industrial protection area that is being put to an industrial use unless it has obtained approval, according to the procedures and requirements of this section, from the applicable legislative body and the advisory board.

(2) Any condemnor wishing to condemn property within an agriculture protection area or industrial protection area shall file a notice of condemnation with the applicable legislative body and the agriculture protection area or industrial protection area's advisory board at least 30 days before filing an eminent domain complaint.

(3) The applicable legislative body and the advisory board shall:

(a) hold a joint public hearing on the proposed condemnation at a location within the county in which the agriculture protection area or industrial protection area is located;

(b) publish notice of the time, date, place, and purpose of the public hearing in a newspaper of general circulation within the agriculture protection area or industrial protection area, as the case may be; and

(c) post notice of the time, date, place, and purpose of the public hearing in five conspicuous public places, designated by the applicable legislative body, within or near the agriculture protection area or industrial protection area, as the case may be.

(4) (a) If the condemnation is for highway purposes or for the disposal of solid or liquid waste materials, the applicable legislative body and the advisory board may approve the condemnation only if there is no reasonable and prudent alternative to the use of the land within the agriculture protection area or industrial protection area for the project.

(b) If the condemnation is for any other purpose, the applicable legislative body and the advisory board may approve the condemnation only if:

(i) the proposed condemnation would not have an unreasonably adverse effect upon the preservation and enhancement of agriculture within the agriculture protection area or of the industrial use within the industrial protection area; or

(ii) there is no reasonable and prudent alternative to the use of the land within the agriculture protection area or industrial protection area for the project.

(5) (a) Within 60 days after receipt of the notice of condemnation, the applicable legislative body and the advisory board shall approve or reject the proposed condemnation.

(b) If the applicable legislative body and the advisory board fail to act within the 60 days or such further time as the applicable legislative body establishes, the condemnation shall be considered rejected.

(6) The applicable legislative body or the advisory board may request the county or municipal attorney to bring an action to enjoin any condemnor from violating any provisions of this section.

Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

17-41-406. Restrictions on state development projects.

(1) Each state agency that plans any development project that might affect land within an agriculture protection area or industrial protection area shall submit its development plan to:

(a) the advisory board of the agriculture protection area or industrial protection area, respectively; and

(b) in the case of an agriculture protection area, the commissioner of agriculture and food.

(2) The commissioner of agriculture and food, in the case of an agriculture protection area, and the advisory board shall:

(a) review the state agency's proposed development plan; and

(b) recommend any modifications to the development project that would protect the integrity of the agriculture protection area or industrial protection area, as the case may be, or that would protect the agriculture protection area from nonfarm encroachment or the industrial protection area from nonindustrial encroachment.

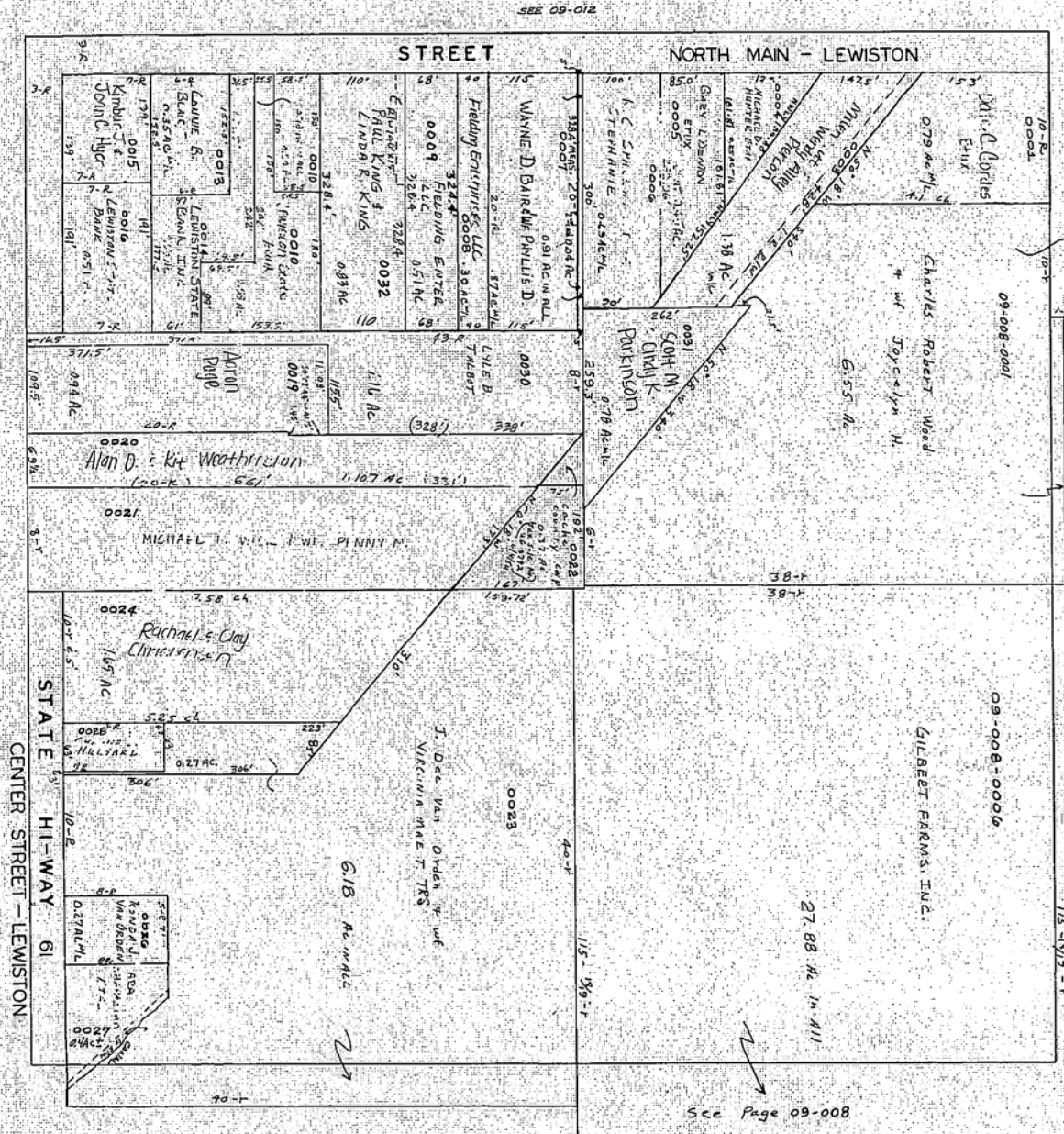
Amended by Chapter 194, 2006 General Session

Last revised: Thursday, July 19, 2007

SW 1/4 of SW 1/4 Section 4 Township 14 North Range 1 East
 Scale 1 Inch = 100 FT.

TAX UNIT 19

09



SEE 09-012

SEE 09-008

SEE 09-024

51
 MERRILL D. BASTIN
 TAVES



Tax Roll Information

Monday, August 06, 2007

For 09-009-0022

10:17AM

Owner Name & Address

Owners List

Parcel	09-009-0022	Entry	100000
Name	CACHE COUNTY CORP,		
C/O Name			
Address 1	170 N MAIN		
Address 2			
City State Zip	LOGAN	UT	84321
District	019	LEWISTON CITY	
Year	2007	Status	NT

1	CACHE COUNTY CORP,
100000	319/325

Property Address

Address	
City	
Tax Rate	0.010127

***** PROPERTY INFORMATION *****

	UNITS/ ACRES	MARKET	TAXABLE	MARKET	TAXABLE
Totals					

***** BUILDING & TAX INFORMATION *****

Square Footage:	0	Taxes for:	2006	0.00
Year Built:	0	Taxes for:	2007	0.00
Building Type:		Special Tax:		0.00
		Abatements:		0.00
		Payments:	(0.00)	
		Balance Due:		0.00

***** BACK TAX SUMMARY *****

NO BACK TAXES

Signature

CACHE COUNTY TREASURER/DEPUTY

***** LEGAL DESCRIPTION *****

Property Address:

Current Year:

SIT IN SW/4 OF SW/4 SEC 4 T 14N R 1E CONT .37

Next Year:

Next Year Legal Description Same as Current Year

***** End of Report *****