

APPROVED

**CACHE COUNTY
COUNCIL MEETING
MINUTES
JULY 09, 2013**

CACHE COUNTY COUNCIL
JULY 09, 2013

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CACHE COUNTY COUNCIL MEETING
July 09, 2013

The Cache County Council convened in a regular session on July 09, 2013 at 5:00 p.m. in the Cache County Council Chamber at 199 North Main, Logan, Utah.

ATTENDANCE:

Chairman: Val Potter
Vice Chairman: H. Craig Petersen
Council Members: Craig "W" Buttars, Kathy Robison, Jon White, Cory Yeates & Gordon Zilles.
County Executive: **M. Lynn Lemon absent**
County Clerk: Jill N. Zollinger
County Attorney: Denise Ciebien (**James Swink absent.**)

The following individuals were also in attendance: Janeen Allen, Randy Auman, Mayor Clair Christiansen, Jay Downs, Jeff Gilbert, Sharon L. Hoth, Assessor Kathleen Howell, Lori Jenkins, Jeff Jorgensen, Dave Nielsen, Craig Rasmussen, Director Josh Runhaar, David Zook **Media:** Jennie Christensen (KVNU).

OPENING REMARKS AND PLEDGE OF ALLEGIANCE

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

REVIEW AND APPROVAL OF AGENDA

ACTION: Motion by Council member Buttars to move Item 12d – *Personal Property Tax Delinquencies* – ahead of Item 8a – *Sales Ratios and 2013 Tax Roll*. White seconded the motion. The vote was unanimous, 7-0.

REVIEW AND APPROVAL OF MINUTES

ACTION: Motion by Council member Buttars to approve the minutes of the June 25, 2013 Council Meeting as written. White seconded the motion. The vote was unanimous, 7-0.

REPORT OF THE COUNTY EXECUTIVE: M. LYNN LEMON – Janeen Allen distributed a copy of the report of the Executive in Lemon's absence and noted there is one warrant register and it was given to the Clerk for filing.

(Attachment 1)

APPOINTMENTS: There were no appointments.

WARRANTS: Warrants for the period 06-08-2013 to 06-20-2013 were given to the Clerk for filing.

ITEMS OF SPECIAL INTEREST

- **Outstanding Employee of the Quarter** Award was presented to Cary Jenkins of the GIS office by Janeen Allen.

INITIAL PROPOSAL FOR CONSIDERATION

- **Personal Property Tax Delinquencies** – Assessor Kathleen Howell reported her office has been in the process of cleaning up the delinquency list to collect the taxes they can. This is the tax on business personal property – the equipment used in the business and includes businesses that have gone out of business, moved, made partial payments, etc. They sometimes move everything out quickly and Howell cannot find and seize the equipment to pay the taxes. Howell needs approval from the Council to cancel these last uncollectible cases.

(Attachment 2)

ACTION: Motion by Council member Yeates to approve the cancellation of uncollectible business personal property taxes as requested by Assessor Howell. Robison seconded the motion. The vote was unanimous, 7-0.

UNIT OR COMMITTEE REPORTS

- ★ **Sales Ratios and 2013 Tax Roll** – Assessor Kathleen Howell stated this report is required by the state and this one is actually for the 2014 tax rolls. Howell reviewed the report for the Council.

Chairman Potter thanked Howell for her report and the efficiency of her office. Potter asked Howell if retaining personnel in her office is difficult. Howell replied it is and has recently lost an appraiser to what she believes is a better paying job. Howell said this is a recurring problem, the county trains and helps employees obtain their certification and they leave the county for better pay elsewhere.

(Attachment 3)

- ★ **Same-Day Registration and Vote-By-Mail** – Clerk Jill Zollinger recounted legislative attempts to institute same-day registration in Utah. County Clerks statewide were concerned about the possibility. The bill did not pass; however, a subcommittee was formed and Zollinger is a member of that group. Presently, voters can register in person, by mail and on-line. Discussions of the subcommittee have centered on how to make registration even simpler and easier, rather than implementing same-day registration. Staffing on election day would be problematic with same-day registration – how many people will show up to vote and need to register? How many poll workers will be needed? The number of machines at polling centers is based on the number of registered voters. How many machines would be needed, if that number is not up to date?

Zollinger observed that the present voting machines have a lifespan of only five more years and the state wants to be prepared to go to another system

when that time arrives. A committee has been addressing that issue. Weber and Sevier Counties just had school bond elections by mail and Duchesne County is already a by-mail county and is very happy with it. Chairman Potter said Weber and Sevier Counties tripled their voter turnout with the by-mail elections.

Council member White asked about counting problems with all the paper ballots. Zollinger noted that counting would begin some days before election day and would actually be ended sooner on election night than with the machines. Washington State reported they were done and walking out the door by 8:00 p.m. The only ballots to count were those not received until election day, which were few. High-speed scanners are used to count the paper ballots.

Council member Buttars asked about the possibility of voter fraud in by-mail elections. Zollinger said the signatures on the request and the returned ballot must match in order for the ballots to be counted. There is the chance of duplicate registrations so a voter might receive two ballots, but that would be caught when the ballots came back in and only one would be counted. There is always the chance of voter fraud in any election,

Vice Chairman Petersen asked about the change to an August Primary election and remarked that of all the dates, what could be worse than August? Zollinger agreed and said that June is bad, too. Municipal primaries are in August this year, next year the countywide primary will be in June; this confuses voters. The legislature is considering changing the June primary to August as well.

Council member Buttars left the meeting.

BUDGETARY MATTERS

◆ **Intra-Departmental Transfer**
Cache Valley Visitors Bureau

Transfer \$15,000.00 from Ad & Promotions to Brochures, Maps & Printing to cover costs of brochures.

(Attachment 4)

ACTION: Motion by Council member Yeates to approve the inter-departmental budget transfer. Robison seconded the motion. The vote was unanimous, 6-0. Buttars absent.

Council member Buttars rejoined the meeting.

INITIAL PROPOSAL FOR CONSIDERATION

- **Resolution No. 2013-14 – Supporting an Increase in the Emergency Communication Charge as Part of the Refuse Collection Fee (NO ACTION TAKEN)** – Chief Rod Hammer said that the FCC decided to narrow band radio frequencies in 1997 with implementation of the narrow banding coming by

January 1, 2013. Emergency providers formed a committee in 2007 to address their options. The Utah Communication Agency Networks (UCAN) was formed with Federal monies for the 2002 Olympics and is a statewide system overlapping into Idaho, Nevada and other states. Grant money was used for infrastructure and some grant money was traded to UCAN for user fees. Hammer said they have been able to build the infrastructure, buy the radios, and use the system without user fees from 2008 to 2015. UCAN provides six bands with fourteen channels each. Beginning June 2015, radio user fees will have to be paid. Hammer said there is currently a funding mechanism in place through the Refuse Collection Fee which provides funding for the 911 Center. Hammer is requesting that an additional \$1.00 is proposed to be collected using that same mechanism but will be tracked as a separate line item for radio user fees. Hammer stressed that communication is the single most important factor in any emergency. The fee would be used for operating expenses, reserve fund set-up, capital improvements and annual lease fee.

Randy Auman, 911 Center Director, reminded the Council that there really is no choice. The FCC is shrinking the band and an estimate to build our own infrastructure, etc. was \$10.5 million plus the maintenance costs of the equipment. UCAN is a better option.

Jeff Jorgensen, North Logan City, spoke in support of the fee request, but urged the Council to make every effort to inform the public of the need for and use of the fee as well as make sure the funds are adequately controlled.

Chairman Potter said County Attorney Swink is in full support of the fee request.

Vice Chairman Petersen cautioned the Council that Logan City will probably be implementing at least a \$15.00 a month fee increase in the near future to pay for the replacement of its waste water facility.

- **Resolution No. 2013-15 – Authorizing County Executive to Execute an amended agreement continuing countywide ambulance service and the Cache County Emergency Medical Services (CEEMS) Authority** – Jay Downs explained this amendment basically brings the agreement in line with present practices. The funding is still the same; there is only some change in some of the service areas. This change has come before Jim Gass to the Budget Committee to the CEEMS Board. It passed in Logan City last week and is now before the County Council for approval.

Downs is well pleased with the CEEMS and how it functions in the county. He regularly receives requests for copies of the agreement from other counties which have been unsuccessful in implementing a similar program.

Council member Robison asked how payments are collected or billed? Downs responded CEEMS has contracted with Brian Potts and Associates for the billing and record management and Potts has had good success with collection.

(Attachment 5)

ACTION: Motion by Council member Buttars to waive the rules and approve Resolution No. 2013-15 – Authorizing County Executive to Execute an amended agreement continuing countywide ambulance service and the Cache County Emergency Medical Services (CCEMS) Authority. White seconded the motion. The vote was unanimous, 7-0.

- **Approval of CCCOG Recommendations** – Chairman Potter reminded the Council this was discussed at a previous Council meeting and asked if Council members had any concerns or questions.

Council member Yeates asked about the 100 West Street south extension design study. Jeff Gilbert, CMPO, said 100 West ends at 600 South, and the desire is to extend it across the river and make the connection. There is a church in the way as well as some homes. The design study will offer possible solutions for extending 100 West.

Council member Zilles and other Council members expressed dissatisfaction with the proposed 200 East Street project in North Logan citing past history of the 200 East extension. The county's preferred route east of the Ice Center was rejected because the EIS recommendation was for a route west of the Ice Center. As a result, the county did not approve any funding for the project. Gilbert explained that there is now Federal money available and the possible locating of a high school in the area creates pressure to complete the project at least to 2500 North Street.

Jeff Jorgensen said the original proposal by the county many years ago was to have 200 East Street end at the parking lot of the county owned recreation property. It was only a few years ago that the county decided the route east of the Ice Center was wanted. If 200 East uses the east route, there will be no Federal money forthcoming. If the western route is used, there is Federal money to fund it.

Council member Buttars left the meeting.

The Council wants a more complete update on the 200 East Street project.

David Zook, Nibley City, told the Council that the east end of 3200 South where it intersects with SR 165 needs to be redesigned. UDOT is aware that the design they did a few years ago is not working well. Safety and traffic flow are major concerns and Zook said the engineering study is needed to address those concerns. The new high school to be built in the area will create even greater safety and traffic issues. Nibley City has met with UDOT and they are supportive of reconfiguring the intersection.

(Attachment 6)

ACTION: Motion by Council member White to approve the CCCOG project recommendations with the exception of the 200 East Street project in North Logan. Zilles seconded the motion. The vote was unanimous, 6-0. Buttars absent.

Discussion on the motion:

Council member White asked that the funding for the 200 East Street project be held until the Council has more information. Vice Chairman Petersen asked White if the intent of his motion is to discuss the issue at the next meeting? White said it is.

Gilbert reminded the Council that the savings on the 200 East project from 1800 North Street to 2200 North Street has been held and the Council needs to resolve that issue, too.

Chairman Potter said these issues will be addressed at a future meeting and the date will be decided on when Executive Lemon returns.

OTHER BUSINESS

- ✓ **County Employee Summer Party – July 18, 2013 at 6:00 p.m.** – Yeates, Robison and Zilles will attend.
- ✓ **Logan Pioneer Day Parade** – Lemon, Petersen and Yeates will attend the noon parade; however, Petersen may participate as a candidate for Logan Mayor and not has a County Council member.
- ✓ **North Logan Pioneer Day Parade** – Yeates, Potter and Lemon will attend the 10:00 a.m. parade.

COUNCIL MEMBER REPORTS

There were no Council member reports.

ADJOURNMENT

The Council meeting adjourned at 6:56 p.m.

ATTEST: Jill N. Zollinger
County Clerk

APPROVAL: Val Potter
Chairman

CACHE COUNTY
CORPORATION

M. LYNN LEMON
COUNTY EXECUTIVE/SURVEYOR

199 N. MAIN
LOGAN, UTAH 84321
TEL 435-755-1850
FAX 435-755-1981

COUNTY COUNCIL
CRAIG "W" BUTTARS
VAL K. POTTER
JON WHITE
KATHY ROBISON
H. CRAIG PETERSEN
CORY YEATES
GORDON A. ZILLES

July 8, 2013

TO: Cache County Council
FROM: Lynn Lemon 
SUBJECT: County Council Meeting on July 9, 2013

I will be out of the state and ask to be excused from the County Council Meeting on July 9, 2013.

The following is provided for your consideration and information:

- a. Appointments:
 - No Appointments.
- b. Warrants:
 - No Warrant Registers to include in the record.
- c. Other Items:

Item 1. 2013 Property Tax Attached is the County Tax Rate Summary prepared by Tamra Stones, County Auditor which reflects a General Fund property tax for 2013 of \$8,685,163. This is up \$83,209 over the County 2012 budgeted property tax of \$8,601,954 but down from the 2013 budgeted property tax of \$8,815,089. It shows State Assessing & Collecting property tax of \$813,912. This is down \$32,182 over the 2012 budgeted property tax of \$846,094 and down from the 2013 budgeted property tax of \$868,153. It shows Local Assessing & Collecting property tax of \$1,648,430. This is up \$16,678 over the 2012 budgeted property tax of \$1,631,752 and up from the 2013 budgeted property tax of \$1,633,555. It shows Health property tax of \$736,642. This is up \$6,382 over the 2012 budgeted property tax of \$730,260 and down from the 2013 budgeted property tax of \$750,002. These numbers are pre truth-in-taxation and board of equalization but helpful as we continue to monitor revenues during the coming months.

Item 2. 2013 PILT Payment Attached is the notification from Bob Weidner reflecting the Cache County 2013 (PILT) Payment in Lieu of Taxes in the amount of \$611,581. This is a decrease of \$13,472 over the 2012 (PILT) of \$625,053, but an increase over the 2013 budgeted amount of \$590,000. This is the last (PILT)

payment under current authority and includes the sequestered amount so Cache County will not have to give any back, as the Federal Government is requesting with the 2012 (PILT) payment.

Item 3. Land Purchase from AWHC Cache County closed on the purchase of land and I signed the Land Use Agreement with the American West Heritage Center on July 1, 2013. The total payment was \$653,422.20. There was a small amount of additional interest along with closing costs and title insurance. The County split the additional interest, closing costs and title insurance with the AWHC.

CACHE 1010 Tax Rate Summary Report 693	Form PT-693 pt-693.xls Rev. 09/10
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CACHE COUNTY

Tax Year: 2013

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §59-2-908	0.001686	0.001686	.003200	\$8,685,163
540 Health §26A-1-117	0.000143	0.000143	0.0004	\$736,642
950 State Assessing & Collecting §59-2-1602(2)(a)	0.000158	0.000158	0.0002	\$813,912
955 Local Assessing and Collecting §59-2-1602(4)(a)	0.000320	0.000320	0.0003	\$1,648,430
Total Tax Rate	0.002307	0.002307	Total Revenue	\$11,884,147

Certification by Taxing Entity

I, Tamra Stones, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: Tamra Stones Date: 6/20/13

Title: Cache County Auditor Telephone: (435) 755-1701

Mailing address: tamra.stones@cachecounty.org

June 20, 2013

**Multiple Levy
Proposed Tax Rate Valuation Summary
Report 694A**

Form PT-694A
pt-694A.xls Rev. 12/07

County: **CACHE**

Tax Year: **2013**

Taxing Entity: **1010 CACHE**

1. Value minus CDRA/SCME (from column 7 of Report 697)		\$5,472,944,176
2. Local assessed real and centrally assessed BOE adjustments		
a. Real property taxable value (from column 2 of Report 697)	\$5,051,440,181	
b. 3-Year real property BOE average rate	0.005550	
c. Real property BOE adjustment	\$28,035,493	
d. Centrally Assessed taxable value (from col. 4 of Rpt. 697)	\$309,763,365	
e. 3-Year centrally assessed BOE average rate	0.011433	
f. Centrally assessed BOE adjustment	\$3,541,525	
g. Total BOE adjustments	\$31,577,018	
3. Sum of valuations (line 2 less line 3g)		\$5,441,367,158
4. Five-year average tax collection rate		94.67%
5. Proposed tax rate value (line 3 multiplied by line 4)		\$5,151,342,288

Certification by Taxing Entity

I, Tamra Stones, as authorized agent, do hereby certify that the budgetary amount from property tax revenue listed above was adopted and approved in compliance with all requirements prescribed by law.

Certification by County Auditor

I, Tamra Stones, as County Auditor, do hereby certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: Tamra Stones

Date: 6/20/13

Multiple Levy Proposed Tax Rate Worksheet Report 694B	Form PT-694B pt-694b.xls Rev. 12/07
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County: **CACHE** Tax Year: **2013**
 Entity Name: **1010 CACHE**

A. Proposed tax rate value (line 5 of Report 694A) \$5,151,342,288

1. Fund/Budget Type	2. Budgeted Revenue	3. Proposed Tax Rate
10 General Operations	\$8,685,163	0.001686
190 Discharge of Judgement		
250 Capital Improvements		
540 Health	\$736,642	0.000143
950 State Assessing & Collecting	\$813,912	0.000158
955 Local Assessing and Collecting	\$1,648,430	0.000320

B. Total revenue (sum of column 2) \$11,884,147
 C. Total proposed tax rate (sum of column 3) 0.002307

Certification by Taxing Entity

I, Tamra Stones, as authorized agent, do hereby certify that the budgetary amount from property tax revenue listed above was adopted and approved in compliance with all requirements prescribed by law.

Certification by County Auditor

I, Tamra Stones, as County Auditor, do hereby certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: Tamra Stones Date: 6/20/13

**Multiple Levy
Certified Tax Rate Worksheet
Report 713A**

Form PT-713A
pt-713a.xls Rev. 3/10

County: **CACHE**

Tax Year: **2013**

Taxing Entity: **1010 CACHE**

1. Value minus CDRA/SCME (from column 7 of Report 697)		\$5,472,944,176
2. Local assessed real and centrally assessed BOE adjustments		
a. Real property taxable value (from column 2 of Report 697)	\$5,051,440,181	
b. 3-Year real property BOE average rate	0.005550	
c. Real property BOE adjustment	\$28,035,493	
d. Centrally Assessed taxable value (from col. 4 of Rpt. 697)	\$309,763,365	
e. 3-Year centrally assessed BOE average rate	0.011433	
f. Centrally assessed BOE adjustment	\$3,541,525	
g. Total BOE adjustments	\$31,577,018	
3. Sum of valuations (line 2 less line3g)		\$5,441,367,158
4. Five-year average tax collection rate		94.67%
5. Proposed tax rate value (line 3 multiplied by line 4)		\$5,151,342,288
6. New growth (from column 7 of Report 712A)		\$82,296,635
7. Adjusted new growth (line 7 multiplied by line 5)		\$77,910,224
8. Certified tax rate value (line 5 less line 7)		\$5,073,432,064

Certification by County Auditor

I, Tamra Stones, as County Auditor, do hereby certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: Tamra Stones Date: 6/20/13

Multiple Levy Certified Tax Rate Worksheet Report 713B	Form PT-713B pt-694b.xls Rev. 3/10
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County: **CACHE**

Tax Year: **2013**

Entity: **1010 CACHE**

A. Certified tax rate value minus new growth (from 713A line 8) \$5,073,432,064

1. Budget Type	2. Last Year's Budgeted Revenues	3. Adjustments and Redemptions	4. Adj. Last Year's Budgeted Revenue	5. Certified Tax Rate (Col. 4/A)
10 General Operations	\$8,601,954	-\$239,148	\$8,841,102	0.001686
190 Discharge of Judgement	\$0	\$0	\$0	0.000000
250 Capital Improvements	\$0	\$0	\$0	0.000000
540 Health	\$730,260	-\$20,711	\$750,971	0.000143
950 State Assessing & Collecting	\$846,094	-\$19,858	\$865,952	0.000158
955 Local Assessing and Collecting	\$1,631,752	-\$42,397	\$1,674,149	0.000320

Certification and Signature

I, Tamra Stones, as County Auditor, do hereby certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: Tamra Stones Date: 6/20/13

**Payments in Lieu of Taxes
Fiscal Year 2013**

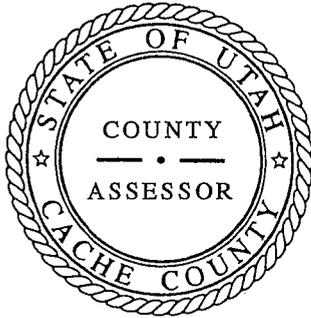
UTAH

Local Unit of Government	FY 2012 Payment	FY2013 Payment
BEAVER COUNTY	1,024,900	1,001,367
BOX ELDER COUNTY	2,967,407	2,895,731
CACHE COUNTY	625,053	611,581
CARBON COUNTY	1,075,469	1,049,658
DAGGETT COUNTY	122,626	119,803
DAVIS COUNTY	64,002	64,848
DUCHESNE COUNTY	1,778,530	1,737,658
EMERY COUNTY	1,226,597	1,201,940
GARFIELD COUNTY	830,224	811,164
GRAND COUNTY	1,141,234	1,115,018
IRON COUNTY	3,064,996	2,991,420
JUAB COUNTY	1,133,474	1,110,698
KANE COUNTY	1,024,900	1,001,367
MILLARD COUNTY	1,373,773	1,342,254
MORGAN COUNTY	29,534	29,911
PIUTE COUNTY	222,173	225,071
RICH COUNTY	382,402	367,782
SALT LAKE COUNTY	231,449	226,395
SAN JUAN COUNTY	1,390,876	1,384,188
SANPETE COUNTY	1,241,577	1,217,685
SEVIER COUNTY	1,810,189	1,786,167
SUMMIT COUNTY	1,308,378	1,279,584
TOOELE COUNTY	3,260,255	3,193,382
UINTAH COUNTY	2,640,013	2,683,939
UTAH COUNTY	1,623,187	1,589,730
WASATCH COUNTY	1,089,499	1,066,599
WASHINGTON COUNTY	2,778,858	2,717,957
WAYNE COUNTY	450,987	440,605
WEBER COUNTY	126,064	127,550

State Total

36,038,626

35,391,052



CACHE COUNTY

Office of the County Assessor

179 NORTH MAIN • LOGAN, UTAH 84321

(435) 755-1590 • Fax (435) 755-1989

KATHLEEN C. HOWELL

July 5th 2013

Dear Council Members,

Listed below are some Personal Property accounts that are delinquent. All attempts to collect these taxes have been unsuccessful. Please review these and consider a cancellation of tax for the following reasons.

BU-15-6018 *Fillbies AU-2008	Went out of business and equipment was moved.	\$984.52 (2008 Audit)	2010
BU-27-6475 *Cache Sales	Paid all but \$11.26 and have now moved out of state.		2012
BU-276774 *Pepes Naveria	Went out of business and equipment was moved.	\$352.66	2012
BU-08-0420 *Harris Garage	Went out of business.	\$73.97	2010
BU-27-4619 *Digital Slant	Went out of business.	\$101.95	2009
BU-27-5279 *Nestlee	Went out of business.	\$275.00	2009
BU-27-6341 *Horizon Financial	Office moved.	\$61.21	2010
HT-03-1128 *Abandoned Mobile Home in Hyrum Park		\$26.02	2012

Thank you for your time and consideration in the matter.

Sincerely,

Kathleen C. Howell
Cache County Assessor

Annual Assessment/Sales Ratio Study
Memorandum of Understanding

A Memorandum of Understanding between Cache County and the Property Tax Division that identifies the responsibility for various functions related to the Annual Assessment/Sales Ratio Study.

Purpose:

The Property Tax Division is responsible for the study; however, it is advantageous to the County and to the Division for both to be involved. To advance this cooperative effort, clear communication is essential. This memorandum is intended to protect counties from surprises, improve communication and decrease misunderstandings between the counties and the Property Tax Division.

I. **Tax year:** 2014

II. **Responsibilities:**

- A. **5-Year Plan.** The county will provide the Property Tax Division with a copy of their current 5-year plan by August 31, 2013. The plan will include a description of the parcels being reappraised for the year 2014. (The Division currently has a plan dated June 1, 2013.)

Special instructions: None

- B. **Deeds.** The county will provide the Property Tax Division with a monthly, electronic copy of all warranty, special warranty and quit claim deed transfers. The deeds will be transferred via e-mail to SalesRatio@utah.gov by Jamie Benson, phone (435) 755-1602, email jamie.benson@cachecounty.org. (The time lag between the transaction date and the date the Division receives the deed has averaged 30 days.)

Special instructions: None.

- C. **Survey Mailings.** Real Property Transfer Surveys will be mailed for all classes of property. The Property Tax Division will print the surveys, the Property Tax Division will mail them, and the Property Tax Division will receive survey returns. Where possible surveys will be reviewed prior to mailing to eliminate transfers of convenience. The Tax Commission will attempt to match up sales gained from deed download to sales gained from the WFRMLS and not send out surveys for duplicate sales. Unmailed surveys will be filed with the Property Tax Division.

Special instructions: None.

- D. **Completed Survey Copies.** The Property Tax Division will scan the original returned/completed surveys and retain the scanned image. The original surveys will then be delivered/mailed directly to Kathleen Howell as they become available.

Special instructions: None.

- E. **Survey Data Entry.** The Property Tax Division will enter all survey data into its master database file. Access will then be provided to Cache County through Ratio Link.

Special instructions: None

- F. **WFMLS Data.** Sales data obtained from the WFMLS will be imported in Ratio Link by the Property Tax Division, and will be included in the study. The WFMLS data should trump the Tax Commission Survey's, if one was received, and the amount listed for concessions should be deducted from the sales price.

Special instructions: None

- G. **Physical Data & Assessed Values.** The county will enter all physical data and assessed values into its master database file, then provide an electronic copy of the database to the Property Tax Division upon request.

Special instructions: None

- H. **Single Master Database.** Following the initial entry of all deed, survey, physical and assessment data, as outlined above, the county will maintain the single, official master database to be used in the annual ratio study. All updates, revisions or changes of any kind to the database will be entered into the single master database by county personnel.

Special instructions: None.

- III. **Confidentiality.** Both parties agree to keep commercial information confidential as set forth in Utah Code §59-1-404.
- IV. **Database Structure.** The single master database, discussed above, must conform to the minimum standards set forth in the Tax Commission's Sales Ratio Standards of Practice.
- V. **Data Scope**
- A. **Sale Date Range.** Sales occurring in the most recent 12-month period will be included in the study. When insufficient data is obtained during a 12-month period, the sample will be expanded to cover the most recent 24 or 36 months with proper market/time adjustments. For 2014 the date range used in the study will be from 1/1/2013 to 12/31/2013.
- B. **Segregations and Code 8s.** Sales in which the properties were segregated or improved just prior to the sale date will not be included in the "Final Sales List." In such cases the assessed values on record may not match the new state of the property as it sold.
- C. **FAA Sales.** Sales of FAA land will not be included in the analyses; however, results will be analyzed for advisory purposes only and are not grounds for corrective action orders.

VI. Analysis

- A. **Verification & Cleaning.** The county and the Property Tax Division will cooperate in a joint effort to verify & clean all sales data in the master database on or before March 31, 2014.
- B. **Proposed Sales List.** On or before March 31, 2014, a single list of proposed sales--the "Proposed Sales List"--will be printed and signed by the assessor and the Property Tax Division's representative, Kim Jones, signifying joint approval of the sales currently being analyzed for use in the annual ratio study. It will have two parts--accepted sales and rejected sales--in order to comply with USPAP and ensure that all known sales are accounted for. The Final Sales List will be accepted and signed prior to the Final Sales Ratio Study being completed. Both lists should include the following fields:

1. Class
2. Accept Code
3. Book/Page
4. Multiple Listing # *
5. Serial #
6. Multiple Serial # *
7. Sale Date
8. Sale Price
9. Adjusted Sale Price
10. Market Land
11. Market Improvement
12. Region
13. District *
14. Neighborhood *
15. Lot Size
16. Floor Area
17. Year Built
18. Effective Age *
19. Comments

*** Note: These fields are not currently used for stratification purposes in Cache County.**

- C. **April Statistics.** The Property Tax Division will analyze the cleaned ratios in cooperation with the county and make recommendations to the county regarding its statistical performance by April 30, 2014.

- D. **June Statistics.** Immediately after the tax roll is certified on May 22, the county and the Property Tax Division will cooperate in a joint effort to collect the new 2014 assessment data and match it to the accepted sales in the "Final Sales List" by June 2, 2014. The Property Tax Division will analyze the new ratios in cooperation with the county and report the county's statistical performance by June 10, 2014.

VII. **Statistical Measures.** The following statistical measures will be reported in the April and June ratio analysis.

- A. Number of sales,
- B. Price-related differential,
- C. Dollar-weighted mean,
- D. Median,
- E. Coefficient of dispersion,
- F. Mean,
- G. Coefficient of variation,
- H. Upper and lower limits of the 95% confidence intervals around the median and mean,
- I. Parametric (normal distribution) test.

VIII. **Stratification.** Ratios will be divided into the following groups--or strata-- for analysis. Statistics will be reported for *each* stratum identified below. All accepted sales must be accounted for in the analysis, such that the number of sales in each subcategory adds up to the total number of sales in the overall category.

- A. **Classes:** Countywide statistics will be reported for each of the four classes: 1) primary residential, 2) commercial, 3) vacant land and 4) secondary residential. Primary and secondary residential may be combined according to market tendencies. Ratios for "special classes" identified below will be excluded from these four countywide class statistics and reported as unique classes of their own.
- B. **Special Classes County wide:**
 - 1. Multi-Family (to include Duplex, Triplex, Fourplex, and Low Rise Multi). These will be classified as Class 5 for the study purposes.
 - 2. Residential sales considered not to be 'arms length' transactions.

Including but not limited to sales being REO, foreclosures, sold 'as is' or subject to 3rd party. These will be classified as Class 8 for stratification purposes. This stratification is only for the county's use to determine the effect of forced transactions on the overall market.

C. **Location:** The regional areas are defined as follows:

1. Smithfield, Hyde Park, North Logan
2. Petersboro, (North of Utah HWY 30), Cache Junction, Newton, Benson, Amalga, Cornish, Trenton, Clarkston
3. Lewiston, Richmond, Cove
4. River Heights, Providence
5. Nibley, Millville, Hyrum, Paradise, Avon
6. Logan City (East side of Main Street)
7. Logan City (West side of Main Street)
8. Recreational/Grazing Land
9. Mount Sterling, Wellsville, Mendon, College Ward, Young Ward, Petersboro (South of Utah HWY 30)

D. **Age Ranges:** Residential properties will be analyzed by year-built

- 2000 - Newer
- 1980 - 1999
- 1970-1979
- 1940-1969
- 1939 Older

E. **Size Ranges:**

Residential properties will be analyzed by Living Area above Grade.

Note: Stratification by improved Living Area above Grade will be analyzed for advisory purposes only.

- 1000 SF & Below
- 1001-1200 SF
- 1201-1600 SF
- 1601-2000 SF
- 2001-3000 SF
- 3001 SF & Above

. Vacant land will be analyzed by the following acreage breakdown.

- 1 Acre or less
- 1.01 – 5.00 Acres
- 5.01 Acres plus

F. **Review of Property Characteristics for 2014:**

Residential: A review of property characteristics will be completed on residential improvements countywide with a year built of 1940-1969. (Approximate parcel count is 3836).

Commercial: A review of property characteristics will be completed on multi-family housing units countywide (approx.. 1673) and agricultural buildings that may have been missed. We will also work to review commercial properties that are exempt.

Vacant Land: We will review all land in books 3 and 4. A review of property characteristics will be completed on all types of land in those books. (Approximate parcel count is 9240).

Secondary residential: We will review cabins in Blacksmith Fork Canyon area including Curtis Creek, Millcreek and Strawberry/Peavine areas (approx. 65).

IX. **Corrective action note:** For the tax year covered by this memorandum, the Division will only issue corrective action orders based on stratification that has been mutually agreed upon and defined in this memorandum. The Division may conduct additional, unofficial stratification and inform the County through an advisory letter of concerns stemming from them, but will not order any corrective action on the unofficial stratification.

X. **Communication**

A. **Mutual review of assignments.** The Property Tax Division's representative, Kim Jones, will contact the county's key person, Kathleen Howell, at least monthly by phone or visit for a mutual review of assignments and progress. The Property Tax Division's representative will visit on-site in the county office at least bi-monthly.

Annual seminar. The Property Tax Division will sponsor an annual seminar to review Rule R884-24P-27, the Tax Commission's Sales Ratio Standards, ratio study procedures and methodologies, and other current ratio study issues. The seminar will provide 7 hours of appraisal recertification credit.

B. **Communication agreement:** The assessor and Division management agree to contact each other directly when ratio study concerns arise.

XI. **Other Special Instructions:** None.

XII. **Signatures.**

Agreed to this ____ day of July, 2013.

Cache County Assessor

Property Tax Division Representative

Property Tax Division Management

CACHE COUNTY 5-YEAR PLAN
REVIEW OF PROPERTY CHARACTERISTICS

2014 through 2018

INTRODUCTION:

The purpose of this memo is to outline a sequence of work for our Review of Property Characteristics effort over the next five years, including 2014 through 2018. This plan will include primary residential parcels and commercial parcels along with a continuation of the land review. We will continue our progress towards achieving maximum equity for the Cache County properties.

SYSTEMS AND PROCESSES:

Cache County continues to use the ACT/Ingeo system. We have been working hard to obtain more complete data on the system for both the improvements and land. All of the parcels are complete with the exception of agricultural buildings. We continue to collect data on the improvements and input it in the system. We currently have all of the improvement data in the system for commercial and residential buildings, and some of the agricultural buildings. That data includes sketches and new digital pictures. We hope to complete the process so we will be ready to move to the new CAMA system.

We now have Pictometry available on each appraiser's desk top. It has been extremely helpful in review of the property characteristics. We continue to enhance our procedures with the help of GIS and Ariel's.

METHODS AND PROCEDURES:

A. LAND:

Land will be reviewed by book and page and individual parcel in accordance with the latest market data. New land values will be recorded by book and page also so that a ready reference of suggested land values will be available and accessible.

Land is appraised based on direct sales comparison. Land sales are obtained from questionnaires, the multiple listing service, and other available local sources. Guidelines are written with the goal of obtaining equity and achieving market value.

Land will be reviewed according to growth, development and market changes.

B. IMPROVED RESIDENTIAL PARCELS:

The method for reviewing the property characteristics of improved residential parcels will be the same as has been used previously. In essence the method employs a modified cost system that attempts to correlate the effective age of houses that have sold with a standard that can be applied to houses that have not sold.

The five-year review process will appraise houses in a sequence according to year built. This method lends itself to the application of a standard effective age for houses in the specific age bracket. The method will allow for some flexibility in effective age standards to account for exceptional cases, primarily when subject property condition is so poor that the standard will not apply. In general, though, the standard will be applied to virtually every house in the standard age bracket.

The typical review procedure will call for the appraiser to visit each house in order to determine the subject's condition, quality, and consistency with existing records of square foot area. The appraiser will also take a new picture of the subject property. In cases where the subject is found to have an addition not on the record, the appraiser will measure and add the addition to the county's record. The appraiser will also consider outbuildings and apply standards of reasonable market value to all existing structures.

The review system will also employ a regular system of checks and in-process reviews by the section supervisor in order to ensure that guidelines are being correctly implemented to ensure equity.

C. COMMERCIAL:

New construction is appraised using a cost approach initially with reliance on the income and market approach for support depending on available data. Included in this plan is a review of all commercial improvements using a modified Marshall & Swift cost approach.

ANNUAL SEQUENCE:

TAX YEAR 2014—For tax year 2014 we will look at homes built from 1940-1969 countywide (approx. 3836). We will review land in books 3 and 4 (approx. 9240 parcels). We will review all multi-family housing units countywide (approx. 1673). We will review cabins in the Blacksmith Fork Canyon area including Curtis Creek, Millcreek and Strawberry/Peavine areas. (approx. 65) We will also review agricultural buildings that may have been missed.

TAX YEAR 2015—For tax year 2015 we will look at homes built from 1970-1979 (approx. 4134). We will review land in Books 8, 13, 14, 16 and 1 (approx. 11,308 parcels). We will review cabins in the Hardware Park and Sheep Creek Cove areas

(approx. 91). We will review commercial buildings in the north county area, regions 1, 2, and 3 (approx. 404).

TAX YEAR 2016—For tax year 2016 we will look at homes county wide built from 1980-1999 (approx. 7627). We will review land in books 17, 18 and 9 (approx. 2817 parcels). We will review commercial properties in west Logan area, region 7 (approx. 620). We will review cabins in the upper and lower Logan Canyon areas. These cabins will be in Books 18 and 19. We will also review cabins in the Cherry Creek area and all other cabins in the north county area (approx. 126).

TAX YEAR 2017—For tax year 2017 we will review all homes in the county with a year built from 2000 to the present (approx. 7430). We will review land in books 5, 6, 10 and 11 (approx. 8467 parcels). We will review cabins in Scare Canyon and The Hideout (approx. 116). We will review commercial properties in east half of Logan, region 6 (approx. 356).

TAX YEAR 2018—For tax year 2018 we will review homes built in 1939 and prior countywide (approx. 4243). We will review land in books 2, 7, 12 and 15 (approx. 11,747 parcels). We will review mini warehouses and storage units county wide (approx. 89) and commercial properties in the south county, regions 3, 5, and 9 (approx. 239). We will review cabins in the Legacy Ranch area and Book 17 cabins located in Blacksmith Fork Canyon (approx. 55).

It is noted that reviewing property characteristics is only one of several appraisal responsibilities of the Assessor's office. This document sets objectives and will be helpful in maintaining a schedule of progress. However, it is not intended as a rigid obligation and, as the statute provides, is subject to review and modification.

Detailed Review of Property Characteristics Report

Form PT- 062
Rev. 04/2013

UCA 59-2-303.1

Tax Roll Year : 2013

County: Cache

Date of this Report : 5/22/2013

Section 1 - Detailed Review Date in System

A. Number of taxable parcels in the county? (This parcel count is for locally-assessed, non-exempt properties only)	A 43,694
B. Number of taxable parcels having a detailed review date AFTER 5/22/12?	B 17,168
C. Number of taxable parcels having a detailed review date from 5/23/11 to 5/22/12?	C 12,724
D. Number of taxable parcels having a detailed review date from 5/23/10 to 5/22/11?	D 6,843
E. Number of taxable parcels having a detailed review date from 5/23/09 to 5/22/10?	E 5,313
F. Number of taxable parcels having a detailed review date from 5/23/08 to 5/22/09?	F 1,408
G. Number of taxable parcels having a detailed review date OLDER than 5/23/08?	G 238 *
H. Number of taxable parcels having NO detailed review date?	H

Section 2 - Historical Estimates

If the numbers above do not accurately reflect the actual detailed reviews that occurred during each year, then estimate each of the last five years below (items I through M).

I. Number of taxable parcels that received a detailed review during the 2013 tax year?	I 17,168
J. Number of taxable parcels that received a detailed review during the 2012 tax year?	J 18,178
K. Number of taxable parcels that received a detailed review during the 2011 tax year?	K 14,455
L. Number of taxable parcels that received a detailed review during the 2010 tax year?	L 15,227
M. Number of taxable parcels that received a detailed review during the 2009 tax year?	M 19,815

Section 3 - Certification by County Assessor

I, Kathleen C. Howell, as County Assessor certify that the information contained herein is true and correct.

Signature: Kathleen C. Howell Date: 6-21-2013

This report should be completed following the closing of the tax roll each year. A copy should be sent to the Property Tax Division of the Utah State Tax Commission on or before June 30th of the current year.

Copy of PT-062 2013 * Parcels in Book 3 that we reviewed early last time.
They will be reviewed for the 2014 tax year

. Vacant land will be analyzed by the following acreage breakdown.

- 1 Acre or less
- 1.01 – 5.00 Acres
- 5.01 Acres plus

F. **Review of Property Characteristics for 2013:**

Residential: A review of property characteristics will be completed on residential improvements countywide with a year built of 1939 and prior. (Approximate parcel count is 4243).

Commercial: A review of property characteristics will be completed on commercial improvements located in the south county, regions 4, 5, and 9 (approx. 239). We will also review mini warehouses county wide (approx. 89).

Vacant Land: We will review all land in books 2, 7, 12, and 15. A review of property characteristics will be completed on all types of land in those books. (Approximate parcel count is 11,747).

Secondary residential: We will review cabins in Legacy Ranch and Book 17 cabins located in Blacksmith Fork Canyon.

IX. **Corrective action note:** For the tax year covered by this memorandum, the Division will only issue corrective action orders based on stratification that has been mutually agreed upon and defined in this memorandum. The Division may conduct additional, unofficial stratification and inform the County through an advisory letter of concerns stemming from them, but will not order any corrective action on the unofficial stratification.

X. **Communication**

A. **Mutual review of assignments.** The Property Tax Division's representative, Kim Jones, will contact the county's key person, Kathleen Howell, at least monthly by phone or visit for a mutual review of assignments and progress. The Property Tax Division's representative will visit on-site in the county office at least bi-monthly.

B. **Annual seminar.** The Property Tax Division will sponsor an annual



UTAH STATE TAX COMMISSION
Property Tax Division

Total	Accept	Reject
1526	1127	399

Proposed Sales List

County: Date Range: -

Signatures of Agreement:

Vallees P. Howell
Cache County Assessor

Anna Jones
Property Tax Division Representative

27-Mar-13
Date

Sources of Sales Used:

Utah State Tax Commission Surveys & Wasatch Front Multiple Listing Service with Wasatch Front Multiple Listing Service taking precedence over Utah State Tax Commission surveys. Duplicates have been rejected as 'W'.

Property Classes included in PSL:

Property Class	Accepted	Rejected	All
Class 1 Residential	818	258	1076
Class 2 Commercial	14	25	39
Class 3 Vacant Land	118	94	212
Class 4 Secondary Residential	3	0	3
Class 5 Multifamily	28	22	50
Class 6 Mixed Use	0	0	0
Class 7 Exempt	0	0	0
Class 8 Short Sales/Bankowned	146	0	146
Totals	1127	399	1526

Cache County April Study Report – 2013

Cache County does currently have a contract with the Wasatch Front Multiple Listing Service (WFMLS) to allow the Tax Commission to import any sales into Ratiolink. In the past years, it was not necessary to include the MLS sales into the study; it was felt that a large enough sample was gained by using the Utah State Tax Commission surveys that were sent out to all new buyers. However, in order to increase the amount of data available to derive a valid opinion of the current real estate market in Cache County, it was felt prudent to include all valid available MLS sales. If we received a USTC survey and sales information on the same parcel through the MLS, the USTC Survey sale would be 'killed' and the MLS information has been used in the study. The sales information from the MLS is imported weekly, as the Tax Commission received the monthly deed downloads from Cache County, every attempt was made to match up the sales using the parcel number to prevent mailing out unnecessary surveys.

The study is comprised of all available sales occurring from 1/1/2012 and 12/31/2012 in Cache County, which will then ultimately be compared against the 2013 taxroll values. At this point in time, these are not the final 2013 values; there will be changes made prior to the close of the 2013 taxroll. There were a total of 1526 reported sales within the county, 1126 of which were considered valid and 400 that were rejected. Of the 400 rejected sales, 82 of these were surveys that were rejected because both MLS data was received and a USTC survey was received. The count of the valid sales also includes a count of the residential sales considered to be foreclosure, short sales, or bankowned properties which have been classified as 'Class 8' sales. Class 8 sales are not valid sales and should not be confused with or added to the valid residential sales (Class 1) for stratification. These forced sales have been included only to show the relationship between the valid residential sales and the distress type sales occurring at this time in our market.

FAA sales are not included in the analyses. As per the 2013 Memorandum of Understanding any results regarding FAA sales can be analyzed for advisory purposes only and are not grounds for corrective action orders.

As per the 2013 Memorandum of Understanding the following areas were slated for review for the 2013 taxroll:

- Residential – Improvements with a Year Built 1939 and earlier, countywide
- Commercial – Commercial property located in the south county regions 4, 5, & 9
- Land – All land in plat books 2, 7, 12, & 15 (Pt of Regions 1, 2, 4, 6, & 7)
- Secondary Residential – Cabins in Legacy Ranch (parcel Id 16-109-....), and cabins located in Blacksmith Fork Canyon (plat book 17)

Refer to the attached summary sheets showing the required minimum stratifications by the Utah State Tax Commission Standards. The stratifications for the Vacant Land review & for the Secondary Residential review were not able to isolate the exact areas reviewed. The 3 sales shown in the Secondary Residential stratification are not parcels slated for review for the 2013 taxroll. There were no sales occurring within the slated review area. The Vacant Land stratification includes whole regions when only portions of the region were slated for review. For example, plat book 7 includes just the subdivisions in Logan City (pt of Regions 6 & 7), North Logan & Hyde Park (pt of Region 1). The stratifications provided have been narrowed as best as possible by using the State Tax Commission's sales ratio program RatioLink. From these stratifications, it appears that local market has stabilized at this point in time.

Every effort was made to compile a Sales Ratio Study that is reflective of the actual market in Cache County. All available sales were checked for validity and determined whether to be 'arms length' or invalid. An additional class has been used to show the affect the distressed sales have had on the local market. Class 8 includes distressed sales such as foreclosures or bankowned sales. This additional class is only for information purposes. They are not to be confused with actual valid sales. Only the stratifications set up in the 2013 Memorandum of Understanding should be used in our analysis. It is this County Representative's opinion that the Cache County market has been stabilizing overall. If additional information is available prior to the taxroll closing in May, decisions to factor up and down may be made at that time.

Assessment/Sales Ratio Study Summary Report

Profile Name

No Sales	PRD	DWMI	Med Upper Limit	Median	Med Lower Limit	COD	Mean Upper Limit	Mean	Mean Lower Limit	COV	Normal Distribution
1126	1.02	1.0091	1.0015	0.9989	0.9964	8.77	1.0415	1.0309	1.0202	17.74	No
Factors 1.00 0.97 0.98											
981	1.01	0.9839	0.9961	0.9920	0.9881	6.02	1.0034	0.9957	0.9879	12.47	No
Factors 1.00 1.01											
820	1.00	0.9871	0.9960	0.9921	0.9873	4.64	0.9953	0.9910	0.9868	6.30	No
Factors 1.00 1.01											
14	1.02	0.9907	1.1488	0.9840	0.8743	10.33	1.0846	1.0112	0.9378	12.57	Yes
Factors 1.02 0.99											
116	1.02	1.0302	1.0350	1.0025	0.9900	13.55	1.1015	1.0459	0.9903	29.10	No
Factors 1.00 0.96											
3	1.02	0.6413	0.8012	0.6272	0.0000	14.28	0.9921	0.6536	0.3152	20.84	No
Factors 1.25 1.59 1.01 1.53											
28	1.07	0.8934	0.9871	0.9350	0.8857	8.47	0.9935	0.9524	0.9113	11.13	Yes
Factors 1.01 1.07 1.01 1.05											
0	0.00	0.0000	0.0000	0.0000	0.0000	0.00	0.0000	0.0000	0.0000	0.00	NA
Factors #Div/0! #Div/0! #Div/0! #Div/0!											
0	0.00	0.0000	0.0000	0.0000	0.0000	0.00	0.0000	0.0000	0.0000	0.00	NA
Factors #Div/0! #Div/0! #Div/0! #Div/0!											
145	1.05	1.2046	1.2064	1.1615	1.1372	15.63	1.3180	1.2690	1.2199	23.74	No
Factors 0.86 0.88 0.79 0.82											

Assessment/Sales Ratio Study Summary Report

Profile Name

**CH Class 1 - Residential
Countywide**

No Sales	PRD	DWM	Med Upper Limit	Median	Med Lower Limit	COD	Mean Upper Limit	Mean	Mean Lower Limit	COV	Normal Distribution
820	1.00	0.9871	0.9960	0.9921	0.9873	4.64	0.9953	0.9910	0.9868	6.30	No

Factors 1.00 1.01 1.00 1.01

CH Residential Region 1

212	1.00	0.9826	0.9936	0.9843	0.9748	4.75	0.9944	0.9860	0.9776	6.34	Yes
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Factors 1.01 1.02 1.01 1.01

CH Residential Region 2

17	1.01	0.9675	1.0112	0.9669	0.9450	4.27	1.0086	0.9813	0.9540	5.41	Yes
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Factors 1.03 1.02

CH Residential Region 3

30	1.01	0.9954	1.0154	1.0011	0.9727	4.71	1.0277	1.0010	0.9743	7.14	Yes
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Factors 1.00 1.00

CH Residential Region 4

92	1.00	0.9930	1.0008	0.9968	0.9858	4.19	1.0051	0.9934	0.9818	5.70	Yes
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Factors 1.00 1.01

CH Residential Region 5

146	1.00	0.9866	1.0021	0.9953	0.9867	4.27	0.9997	0.9906	0.9815	5.65	Yes
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Factors 1.00 1.01

CH Residential Region 6

115	1.00	0.9946	1.0005	0.9936	0.9825	5.60	1.0140	0.9991	0.9842	8.11	No
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Factors 1.01 1.00

CH Residential Region 7

178	1.00	0.9892	0.9979	0.9928	0.9811	4.28	0.9992	0.9911	0.9830	5.55	Yes
-----	------	--------	--------	--------	--------	------	--------	--------	--------	------	-----

Factors 1.00 1.01 1.00 1.01

**CH Residential Region 8-
Limited DATA**

1	0.00	0.0000	0.0000	0.0000	0.0000	0.00	0.0000	0.0000	0.0000	0.00	NA
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Factors #Div/0! #Div/0! #Div/0!

CH Residential Region 9

29	1.01	0.9754	1.0199	0.9800	0.9541	5.27	1.0118	0.9862	0.9607	6.81	Yes
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Factors 1.02 1.01

Assessment/Sales Ratio Study Summary Report

Profile Name

CH Class 1 - Residential
Countywide

No Sales	PRD	DWM	Med Upper Limit	Median	Med Lower Limit	COD	Mean Upper Limit	Mean	Mean Lower Limit	COV	Normal Distribution
820	1.00	0.9871	0.9960	0.9921	0.9873	4.64	0.9953	0.9910	0.9868	6.30	No
Factors 1.00 1.01 1.00 1.01											

CH Residential GLA <1000

79	1.00	0.9778	0.9902	0.9766	0.9561	5.34	0.9980	0.9815	0.9650	7.56	Yes
Factors 1.01 1.02 1.00 1.02											

CH Residential GLA 1001-1200

147	1.00	0.9854	1.0017	0.9966	0.9856	4.19	0.9985	0.9900	0.9814	5.33	Yes
Factors 1.00 1.01 1.00 1.01											

CH Residential GLA 1201-1600

321	1.00	0.9882	0.9983	0.9938	0.9863	4.63	0.9989	0.9922	0.9855	6.18	Yes
Factors 1.00 1.01 1.00 1.01											

CH Residential GLA 1601-2000

166	1.01	0.9862	0.9976	0.9905	0.9817	4.67	1.0020	0.9918	0.9816	6.78	No
Factors 1.00 1.01 1.01											

CH Residential GLA 2001-3000

88	1.00	0.9880	1.0000	0.9908	0.9765	4.51	1.0061	0.9928	0.9796	6.34	Yes
Factors 1.00 1.01 1.01											

CH Residential GLA >3001

19	1.01	0.9955	1.0470	1.0000	0.9507	4.27	1.0299	1.0039	0.9779	5.37	Yes
Factors 1.00 1.01 1.00											

Assessment/Sales Ratio Study Summary Report

Profile Name

CH Class 1 - Residential
Countywide

No Sales	PRD	DWM	Med Upper Limit	Median	Med Lower Limit	COD	Mean Upper Limit	Mean	Mean Lower Limit	COV	Normal Distribution
820	1.00	0.9871	0.9960	0.9921	0.9873	4.64	0.9953	0.9910	0.9868	6.30	No

Factors 1.00 1.01 1.00 1.01

CH Residential Yr Blt <1939

83	1.00	1.0020	1.0060	1.0016	0.9941	2.27	1.0100	1.0032	0.9964	3.12	Yes
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Factors 1.00 1.00

CH Residential Yr Blt 1940-1969

81	1.00	0.9848	1.0047	0.9873	0.9592	6.23	1.0071	0.9896	0.9722	8.03	Yes
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Factors 1.01 1.01

CH Residential Yr Blt 1970-1979

80	1.00	0.9809	1.0007	0.9841	0.9580	5.64	0.9977	0.9825	0.9674	6.98	Yes
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Factors 1.02 1.00 1.02

CH Residential Yr Blt 1980-1989

58	1.00	0.9735	0.9983	0.9755	0.9481	5.69	0.9950	0.9760	0.9570	7.46	Yes
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Factors 1.00 1.03 1.01 1.02

CH Residential Yr Blt 1990-1999

151	1.01	0.9965	1.0138	0.9989	0.9829	5.47	1.0146	1.0028	0.9910	7.40	Yes
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Factors 1.00 1.00

CH Residential Yr Blt 2000-2013

367	1.00	0.9846	0.9938	0.9902	0.9849	4.02	0.9935	0.9880	0.9825	5.43	No
-----	------	--------	--------	--------	--------	------	--------	--------	--------	------	----

Factors 1.01 1.01 1.01 1.01

Assessment/Sales Ratio Study Summary Report

Profile Name

CH Class 3 - Vacant Land
Countywide

No Sales	PRD	DWM	Med Upper Limit	Median	Med Lower Limit	COD	Mean Upper Limit	Mean	Mean Lower Limit	COV	Normal Distribution
116	1.02	1.0302	1.0350	1.0025	0.9900	13.55	1.1015	1.0459	0.9903	29.10	No

Factors 1.00 0.96

CH Vacant Land Region 1

54	1.01	1.0703	1.0464	1.0201	0.9954	12.67	1.1832	1.0762	0.9693	36.67	No
----	------	--------	--------	--------	--------	-------	--------	--------	--------	-------	----

Factors 0.98 0.93

CH Vacant Land Region 2

5	1.00	1.1748	1.5306	1.1299	0.0000	16.97	1.4895	1.1762	0.8630	21.45	Yes
---	------	--------	--------	--------	--------	-------	--------	--------	--------	-------	-----

Factors 0.89 0.85

CH Vacant Land Region 3

2	0.94	1.0561	1.0952	0.9976	0.0000	9.79	2.2380	0.9976	-0.2427	13.84	No
---	------	--------	--------	--------	--------	------	--------	--------	---------	-------	----

Factors 1.00 1.00

CH Vacant Land Region 4

8	1.01	1.0329	1.1959	0.9851	0.9333	8.48	1.1282	1.0392	0.9502	10.24	Yes
---	------	--------	--------	--------	--------	------	--------	--------	--------	-------	-----

Factors 1.02 0.96

CH Vacant Land Region 5

28	1.04	0.9684	1.0680	0.9791	0.9162	14.19	1.0866	1.0095	0.9324	19.70	Yes
----	------	--------	--------	--------	--------	-------	--------	--------	--------	-------	-----

Factors 1.02 0.99

CH Vacant Land Region 6

6	0.99	0.9491	1.1844	0.9122	0.0000	13.00	1.1017	0.9366	0.7715	16.79	Yes
---	------	--------	--------	--------	--------	-------	--------	--------	--------	-------	-----

Factors 1.10 1.07

CH Vacant Land Region 7

2	1.00	0.9989	1.0000	0.9992	0.0000	0.08	1.0091	0.9992	0.9894	0.11	No
---	------	--------	--------	--------	--------	------	--------	--------	--------	------	----

Factors 1.00 1.00

CH Vacant Land Region 8

2	0.89	0.9151	1.0000	0.8165	0.0000	22.48	3.1486	0.8165	-1.5157	31.79	No
---	------	--------	--------	--------	--------	-------	--------	--------	---------	-------	----

Factors 1.00 1.22

CH Vacant Land Region 9

9	1.07	0.9880	1.3389	1.0556	0.5724	14.80	1.2333	1.0559	0.8785	21.86	Yes
---	------	--------	--------	--------	--------	-------	--------	--------	--------	-------	-----

Factors 0.95 0.95

Assessment/Sales Ratio Study Summary Report

Profile Name

CH Class 3 - Vacant Land
Countywide

No Sales	PRD	DWM	Med Upper Limit	Median	Med Lower Limit	COD	Mean Upper Limit	Mean	Mean Lower Limit	COV	Normal Distribution
116	1.02	1.0302	1.0350	1.0025	0.9900	13.55	1.1015	1.0459	0.9903	29.10	No

Factors

1.00

CH Vacant Land (1 AC and Less)

90	1.00	1.0459	1.0289	1.0000	0.9881	13.08	1.1161	1.0480	0.9798	31.26	No
----	------	--------	--------	--------	--------	-------	--------	--------	--------	-------	----

Factors

1.00

CH Vacant Land (1.01 - 5 AC)

20	1.05	0.9934	1.2595	1.0369	0.9405	16.94	1.1542	1.0436	0.9330	22.64	Yes
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Factors

0.96

CH Vacant Land (5.01 and Greater)

6	1.02	1.0016	1.1299	1.0258	0.0000	6.01	1.1065	1.0227	0.9389	7.80	Yes
---	------	--------	--------	--------	--------	------	--------	--------	--------	------	-----

Factors

0.98

REQUEST FOR INTRA-DEPARTMENTAL BUDGET TRANSFER

DEPARTMENT: CACHE VALLEY VISITORS BUREAU
 DATE: 6/20/2013

Amount to be transferred -- (rounded to the nearest dollar) \$15,000.00

Transfer From ---

Line Item No. : 230-4780-490
 Line Description: AD & PROMOTIONS

Original Budget:	\$184,063.00
Current Budget:	\$313,378.00
Expenditures to date:	\$180,366.28
Balance before transfer:	\$133,011.72
Balance after Transfer:	\$118,011.72

Transfer To ---

Line Item No. : 230-4780-480
 Line Description: BROCHURES, MAPS & PRINTING

Original Budget:	\$21,700.00
Current Budget:	\$21,700.00
Expenditures to date:	\$15,222.41
Balance before transfer:	\$6,477.59
Balance after Transfer:	\$21,477.59

Description of needs and purpose of transfer ---

To cover costs of brochures.

Recommendation: Approval Disapproval
 Comments:

Date: 6/20/2013

Recommendation: Approval Disapproval
 Comments:

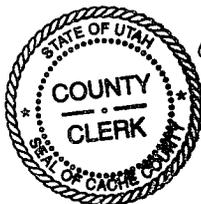
Date: 6/20/2013

Julie Holly
 Department Head

Jamra Stones
 Cache County Auditor

M. Lynn Benson
 Cache County Executive

Consented by the Cache County Council meeting in regular session on the 9th day of July, 2013.



Jim Zollinger
 Cache County Clerk

**CACHE COUNTY
RESOLUTION NO. 2013-15**

A RESOLUTION APPROVING AND AUTHORIZING THE CACHE COUNTY EXECUTIVE TO EXECUTE THE RENEWAL OF AN AMENDED INTERLOCAL AGREEMENT CONTINUING COUNTYWIDE AMBULANCE SERVICE AND THE CACHE COUNTY EMERGENCY MEDICAL SERVICES (CCEMS) AUTHORITY

The County Council of Cache County, Utah, in regular meeting, lawful notice of which has been given, finds that it is in the best interests of the citizens of Cache County to renew an Interlocal Agreement for countywide ambulance service and to continue the Cache County Emergency Medical Services (CCEMS) Authority.

NOW THEREFORE BE IT RESOLVED that the Cache County Executive is hereby authorized to execute the renewal of an amended Interlocal Agreement as "Exhibit A" attached hereto continuing countywide ambulance service and the Cache County Emergency Medical Services (CCEMS) Authority.

This Resolution shall take effect immediately upon adoption.

DATED this 9th day of July, 2013.

CACHE COUNTY COUNCIL



By: Val K. Potter
Val K. Potter, Chairman

ATTEST:

By: Jill N. Zollinger
Jill N. Zollinger, Cache County Clerk

CACHE COUNTY

EXHIBIT A

Plan of Operation

**INTERLOCAL AGREEMENT
CACHE COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY
(CCEMS)**

THIS AGREEMENT is made by and between THE COUNTY OF CACHE, a county corporation of the State of Utah, hereinafter referred to as "County" and THE CITY OF LOGAN, a municipal corporation of the State of Utah, hereinafter referred to as the "City." The County and City will jointly be referred to as "parties."

RECITALS

THIS AGREEMENT is made by and between the parties based upon the following representations and recitals:

A- Purpose for Agreement

The parties intend jointly to own, manage, and operate an emergency medical service for the benefit of the people of Cache County. This service will be managed by a separate legal and administrative entity created by this agreement to protect, preserve, and enhance the health, safety, and welfare of all persons within Cache County with the intent that the emergency medical service agency be owned, managed, and operated jointly in an efficient, effective, and flexible manner in order to provide, as a primary purpose and function, high quality emergency medical treatment to those citizens of Cache County who need the same.

In recognition of the need to provide emergency medical services to the citizens of Cache County, it is acknowledged by the parties the necessity for this agreement in order to facilitate cooperation between the parties in obtaining co-licensure status as is set forth in this agreement and in accordance with the requirements of U.C.A. §26-8a-101 et seq. and in the creation of a separate legal and administrative entity for the ownership, maintenance, and operation of a unified emergency medical service program.

B- Authority

This agreement is made and entered into by the parties pursuant to the authority granted by the *Utah Interlocal Cooperation Act* as set for in Chapter 13, Title 11, Utah Code Annotated, 1953, as amended, and §§ 10-1-202 and 17-50-302, Utah Code Annotated, 1953, as amended.

TERMS OF AGREEMENT

Now, therefore in consideration of the mutual terms and covenants contained herein, the parties agree as follows:

1. Creation of Cache County Emergency Medical Service Authority

There is hereby created a separate and legal administrative entity pursuant to the Utah Interlocal Cooperation Act to be known as the Cache County Emergency Medical Services Authority (CCEMS).

2. Term of Agreement

This agreement is in effect beginning July 1, 2013 and will continue until changed or rescinded by either party by giving at least one (1) year written notice prior to the end of the then current budget year.

3. Emergency Medical Service Licenses

The parties acknowledge the necessity to acquire the appropriate state licensing in order to provide the emergency medical services contemplated by this agreement. Therefore, it is hereby agreed that the parties shall jointly apply for, obtain, and jointly and equally hold as co-licensees the following ambulance licenses from the State of Utah:

- (a) Paramedic Rescue
- (b) Paramedic Inter-facility
- (c) Advanced EMT Ambulance

Once the specified licenses are obtained the parties agree, under the terms of this agreement, to hereby assign to CCEMS the authority to manage the licenses as set forth below. In the event the above-described licenses are not obtained or are terminated by the State of Utah's granting authority, this agreement shall terminate immediately.

4. Service Areas

The parties hereby create two distinct service areas: Logan City/Zone 7 Operations and Cache County Operations.

- (a) Logan City/Zone 7 Operations. This service area shall consist of the jurisdictional boundaries of the Cities of Logan, River Heights and Providence and the communities of Young Ward, College Ward and all of Logan Canyon to the Rich County Line. Zone 7 operations shall also include the jurisdictional boundaries of North Logan and Green Canyon.
- (b) Cache County Operations. This service area shall consist of the jurisdictional boundaries of Cache County excluding Logan City/Zone 7 Operations as described above in paragraph (a).

5. Service Area Directors and Employee Status

- (a) The City of Logan Fire Chief shall be the director of the Logan City/Zone 7 service area and shall have the authority to manage day-to-day operations, tactical procedures, personnel matters (including employee hiring, termination, and compensation) and shall have all other rights and responsibilities not specifically granted to CCEMS.
- (b) The County Emergency Medical Services Coordinator shall be the director of the Cache County service area and shall have the authority to manage day-to-day operations, tactical procedures, personnel matters (including employee hiring, termination, and compensation) and shall have all other rights and responsibilities not specifically granted to CCEMS.

6. Powers Granted CCEMS.

The mission of CCEMS is to oversee the formation and management of a countywide comprehensive emergency medical services program providing emergency medical services to all citizens of Cache County, as a joint program of the Office of the Cache County EMS Coordinator and the ambulance program of the Logan City Fire Department. CCEMS will accomplish this mission by providing the EMS Coordinator's Office and the Logan Fire Department ambulance program four key services: strategic policy direction; pre-city and county council budgetary approval; ambulance billing and collection; and revenue for ambulance operations and grants for volunteer medical first responder companies. Therefore, it is hereby granted to CCEMS the following powers:

(a) General Powers

CCEMS shall have the power to acquire, establish, construct, expand, own, lease, control, equip, improve, maintain, and operate, and regulate its operations with a primary purpose of providing high quality emergency medical services to the citizens of Cache County.

(b) Billing

CCEMS shall be responsible for all ambulance billing for both service areas.

(c) No Taxing Powers

Notwithstanding any statutory provisions to the contrary, CCEMS shall have no power to appropriate or cause any funds neither to be raised by taxation nor to levy any taxes.

(d) No Bonding Powers

Notwithstanding any statutory provisions to the contrary, CCEMS shall have no power to issue bonds or allow liens to be placed against real property without the prior consent of the parties.

(e) Additional Powers

CCEMS shall have additional powers and responsibilities to keep and maintain appropriate and necessary records; to make and enter into contracts; to employ employees, agents, and consultants; to accept gifts in accordance with law; and to make the necessary and appropriate by-laws, rules policies, and regulations regarding CCEMS and its functions subject to applicable federal and state laws, rules, regulations, and this agreement.

(f) Powers Not Enumerated

Powers not specifically granted to CCEMS shall remain with the City and County and their Service Area Directors.

7. CCEMS Governing Board

(a) Designation of Board

CCEMS shall be governed by a governing board designated as the "Cache County Emergency Medical Services Governing Board" (hereinafter referred to as the "Board").

(b) Composition

- 1) The Board shall consist of seven (7) voting members and six (6) non-voting advisory members.

2) The voting members of the Board shall include the following:

- a) Two members of the City of Logan Municipal Council;
- b) Two members of the Cache County Council;
- c) One member appointed by the City of Logan Municipal Council;
- d) The Cache County Executive;
- e) One member appointed by the other six Board members with a minimum of four votes approving the appointment.

3) The non-voting advisory members of the Board shall include the following:

- (a) The Cache County EMS Coordinator;
- (b) The City of Logan Fire Chief;
- (c) The Medical Control Doctor;
- (d) A State of Utah EMS Representative;
- (e) A 911 Dispatch Representative;
- (f) The Medical Quick Response Council Chairperson.

(c) Tenure

- 1) Each appointed voting member shall be appointed for a term of four years on a staggered term basis. Of the initial appointed members, the member appointed by the Board shall serve an initial term of two years and the member appointed by the Logan Municipal Council shall serve an initial term of three years. Thereafter all terms shall be for four years. Appointed members may be reappointed for consecutive terms.
- 2) In the event of a vacancy caused by the removal, resignation, death, or other unavailability of any appointed member, the appropriate body shall promptly appoint a new Board member to serve the remainder of the term of the vacant position.

(d) Powers

- 1) The Board shall formulate and approve policies, objectives, and guidelines that will enable CCEMS to achieve its stated purpose as set forth in section 6 of this agreement
- 2) The Board shall approve the provider of ambulance billing services and authorize all contracts entered into on behalf of CCEMS.
- 3) The Board shall oversee the awarding and administration of the Medical Quick Response Unit grants.

- 4) The Board shall authorize and administer the payments of funding as set forth herein to the service areas.
- 5) The Board shall annually submit to the parties a recommended budget for CCEMS and the service areas under the procedures set forth in this agreement.
- 6) The Board shall have such other powers as are appropriate and necessary for the performance of this agreement.
- 7) The Board shall not have any authority over personnel matters, including hiring and termination, of employees.

(e) By-laws

The Board shall adopt by-laws for the CCEMS consistent with the provisions of this agreement.

(f) Rules of Procedure

The Board may establish rules of procedure for its business and operations.

(g) Committees

The Board may create committees, make appointments to such committees, and establish the responsibilities and duties of such committees; however, the Board may not delegate its rights and responsibilities as outlined herein to any committee.

(h) Officers

The Board shall elect a chairman and such other officers, as it deems appropriate.

(i) Meetings

- 1) The Board shall meet at least quarterly, providing that reasonable notice is given to all board members of the time and place of each meeting.
- 2) The Board shall comply with the provisions of Utah Code Annotated, Title 52 Chapter 4, 1953 as amended, for open and public meetings. All meetings of the Board shall be open to the public unless closed pursuant to Sections 52-4-4 and 52-4-5, Utah Code Annotated, 1953 as amended.
- 3) Public notice shall be given of all meetings as required by Section 52-4-6, Utah Code Annotated, 1953 as amended, and minutes kept of all meetings in accordance with Section 52-4-7, Utah Code Annotated, 1953 as amended.

4) Quorum and Voting

- (a) A quorum shall be required for the transaction of all business of the Board.
- (b) A quorum shall consist of a majority of all voting Board member
- (c) All decisions shall require the affirmative vote of a majority, but in no event less than four (4) of the voting Board members present.
- (d) Each board member shall have one vote.

8. Standards for Emergency Medical Services.

The minimum standards, service levels and concepts for operations and logistics for emergency medical services for the service areas shall be as set forth in Exhibit A. Exhibit A may, from time to time, be amended by mutual written agreement of the parties.

9. Funding

The parties agree that CCEMS is an essential operation, which serves the entire Cache County community and the funding of CCEMS should come from the entire Cache County Community. Therefore, it is hereby agreed by the parties that the County, through the appropriate property tax assessment, shall fund CCEMS. Funding may also be derived from grants, donations and such other sources as the parties approve. The Board and the parties shall approve the budget annually.

- (a) Cache County Operations service area shall be funded at 100% percent of the approved budge.
- (b) Logan City/Zone 7 Operations service area shall be funded at 80.00% of the approved budget.

10. Fiscal Matters

(a) Standards

The fiscal and financial affairs of CCEMS shall be conducted in compliance with the provisions of generally accepted accounting principles, standards, and regulations for governmental entities as well as applicable federal and state rules, regulations, and standards. The Parties acknowledge that CCEMS shall be a component unit and shall be reported in the County's annual financial statements.

(b) Audit

The Board shall provide for an annual audit of the financial records of CCEMS. The Board may authorize an independent certified public accounting firm, qualified and experienced in governmental audits to perform an independent audit under a written engagement letter specifying the audit services to be performed.

(c) Policies

The Board shall adopt appropriate policies, regulations, and standards for accounting, payments, budgets, and other financial affairs for CCEMS.

(d) Records and Fiscal Services

The Board may contract for records and fiscal services with any entity the Board deems appropriate. Said contract shall provide for maintenance of the records and handling of the fiscal affairs of CCEMS. If any government entity is contracted with to provide such services, they shall be reimbursed for any actual costs incurred for the services, and any materials, books, or records purchased specifically for CCEMS.

(e) Fiscal Year

The fiscal year for CCEMS shall be for the period January 1 to December 31.

(f) Budget

- 1) The Service Area Directors shall submit to the Board a proposed budget for their respective service area at a time set by the Board. The Board then shall prepare and recommend a tentative budget at least three months prior to the beginning of the fiscal year for CCEMS for which that budget is proposed.
- 2) Upon the approval of the Board, the tentative budget shall be submitted to all parties of this agreement.
- 3) A copy of the final budget as approved by the parties of this agreement shall be given to the Board for implementation.
- 4) The Board may not recommend a tentative budget that is lower than the previous fiscal year's budget plus 2 percent, unless said reduction is requested by both parties to this agreement.

11. CCEMS Staff

Staffing for the CCEMS Authority shall be as determined by the Board.

12. Records and Confidentiality

The Board shall adopt a policy regarding the maintenance, dissemination, and retention of records and information in accordance with Utah Code Annotated Title 63 Chapter 2, 1953 as amended, Government Records Access and Management Act and any applicable federal regulations. The parties agree to abide by the provisions of that policy, as allowed under the applicable law, including any time subsequent to the termination of their membership in CCEMS.

13. Termination

- (a) Termination may occur at anytime, upon the parties entering into a written, mutually agreed upon, Termination Agreement, or;
- (b) Termination may occur upon written notice to the non-terminating party at least one (1) year prior to the end of the current budget year, or;
- (c) Termination shall be effective immediately upon the termination of the co-licensure status of the parties to provide ambulance service.

14. Disposition of Assets Upon Termination

- (a) In the event of termination of this agreement the County and the City shall each retain any real and personal property owned by the respective parties prior to the termination of this agreement, and property owned by CCEMS shall be sold at public auction with the proceeds being divided equally among the County and City.
- (b) If applicable, the County and City agree to negotiate mutual aid agreements for ambulance service back up in the event of termination.

15. Limited Obligations

The obligations entered into by each of the parties to this agreement are limited obligations. The debts, liabilities, and obligations of CCEMS shall not constitute debts, liabilities, or obligations of either party except by specific agreements otherwise.

16. Liabilities and Indemnification

- (a) CCEMS shall defend, indemnify, save harmless, and exempt the parties to this agreement, and the officers, agents, and employees of said parties from and against any and all claims, litigation, demands, or costs with respect to any injury or damages incident to any willful or negligent acts or omissions by the CCEMS or its officers, agents, or employees including all costs of defense including, but not limited to, court costs and attorney's fees.
- (b) The Board shall provide for risk and liability coverage in such amounts, as it deems necessary and appropriate to ensure against claims arising from the operations of CCEMS. Coverage shall be obtained prior to the commencement of operations and shall be maintained at all times during the term of this agreement.

17. Legal Representation

CCEMS, as a separate public entity, may receive legal services by and through the legal departments or representatives of the parties to this agreement, but in the event of litigation may, because of potential conflicts of interest, hire independent legal representation. The legal departments or representatives of the parties are not to be automatically deemed the legal representatives of CCEMS.

18. Cooperation

The parties to this agreement understand the importance of CCEMS and commit themselves to work toward the effective and efficient operation of CCEMS to provide for the health, safety and welfare of the citizens of Cache County

19. Annual Report and Plan

CCEMS shall, at its expense, submit an annual written report of its activities, budget, assets and liabilities, and expenditures and receipts to the parties of this agreement with proposed plans for the following fiscal year.

20. Resolutions and Authorization

This agreement shall not become effective unless and until a resolution has been duly adopted by the legislative body of each party approving this agreement. A copy of the resolution of each party shall be attached to and incorporated into this agreement.

21. Amendments

This agreement may not be amended except by subsequent written agreement of the parties hereto and the adoption by each party's legislative body by a duly enacted resolution.

22. Effective Date

The effective date of this agreement shall be July 1, 2013.

IN WITNESS WHEREOF, the parties to this agreement have each executed the same in duplicate, each of which will be deemed an original, on the date designated with the execution.

COUNTY OF CACHE

CITY OF LOGAN

Lynn Lemon, County Executive

Randy Watts, Mayor

Attest:

Attest:

Jill N. Zollinger, County Clerk

Theresa Harris, City Recorder

Approved as to Form:

Approved as to Form:

Cache County Attorney

Logan City Attorney

EXHIBIT A

Of

The Interlocal Agreement Between Logan City and Cache County
Maintaining
the
Cache County Emergency Medical Services Authority (CCEMS)

Performance Standards

It shall be the policy of the CCEMS Authority to encourage Logan City to work towards the provision of a first responder medical unit to areas within Logan City in five minutes or less 90 percent of the time. The CCEMS Authority shall also encourage each of the other jurisdictions within Cache County to work toward the provision of a first responder medical unit to areas within their jurisdiction in 10 minutes or less 90 percent of the time.

It shall be the goal of the CCEMS Authority to provide an Emergency Medical Services Program that provides an intermediate or paramedic level ambulance within 8 minutes or less 90 percent of the time to the following cities: Logan, Providence, River Heights, North Logan, Hyde Park, Smithfield, Nibley, Milleville, Hyrum and Wellsville. It shall be the goal of the Authority to provide an ambulance to the remaining communities of Cache County within 20 minutes or less 90 percent of the time.

Call Triaging

As a matter of policy, Cache County and Logan City adopts the concept of an Emergency Medical Dispatch (EMD) system that triages EMS calls, at a minimum, into one of two categories: Advanced Life Support (paramedic) or Basic Life Support (BLS and/or intermediate level). The system would, furthermore, recommend dispatch of resources appropriate to the nature of the call.

Selection and implementation of the specific EMD programs shall be at the discretion of the advisory members of the CCEMS Authority, provided adequate funding is approved. Regardless of which EMD program is implemented, the dispatch of paramedic versus non-paramedic resources shall be determined by the call triaging system and Logan City and Cache County shall comply.

However, in all reports of an emergency medical incident, the nearest first responder medical company shall be dispatched, unless the response distance differential between the ambulance and the first responder is not significant (as determined by the Service Area Director). Furthermore, all first responder agencies retain flexibility to determine the level of their first responder response once so notified.

Medical Control

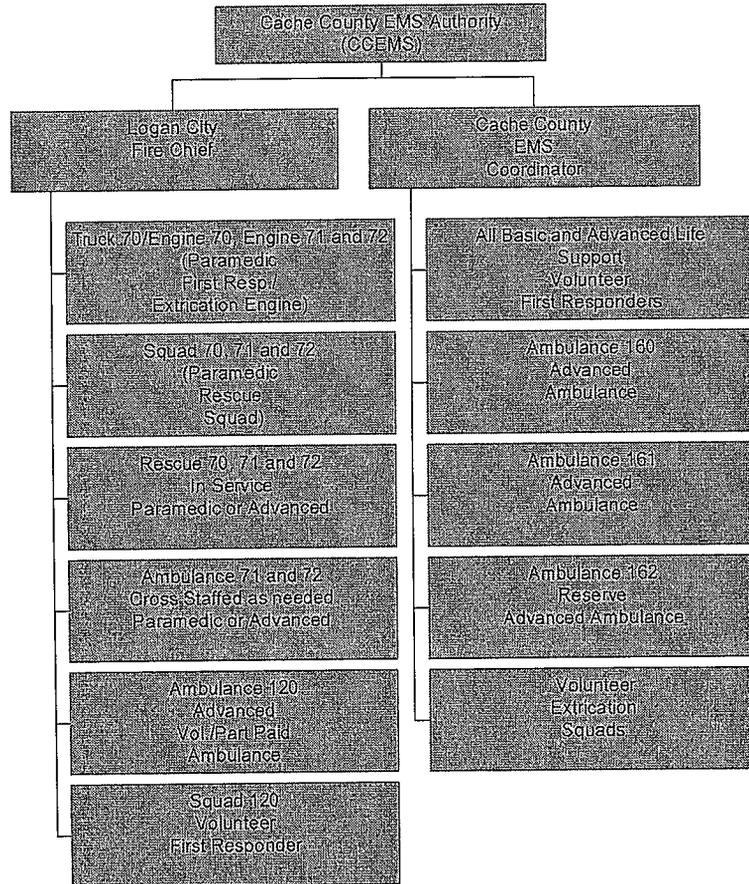
In accordance with state law and/or state EMS regulations, the CCEMS authority shall provide adequate funding to insure appropriate medical control by means of "off-line" physician oversight for both ambulance transport and medical quick response units. In accordance with paragraph 5 of the interlocal agreement, selection of the oversight physician shall be the responsibility of the Logan City Fire Chief and the Cache County EMS Coordinator given the technical nature of the process. The selection process shall conform to acceptable governmental bidding and accounting practices.

To promote countywide uniformity and consistency, the same oversight physician shall be utilized by both Logan City and Cache County by means of a single contract issued by the CCEMS authority after the selection of the oversight physician is made. The contract shall stipulate the duties and responsibilities of the oversight physician.

At a minimum, the stipulation shall include the physician's responsibility to promulgate and maintain medical control protocols (including "standing orders" and other related EMS response protocols). Such other protocols include, but are not limited to, those pertaining to 9-1-1 dispatch triaging ("priority dispatch") as well as the hospital destination protocols utilized by city/county ambulances. The medical control contract shall include provision for appeal of the oversight physician's hospital destination protocols, if challenged by an emergency patient receiving facility within Cache County.

County-wide EMS Force Structure

As illustrated in below, the countywide EMS program shall consist of a force structure of first responders, paramedic rescue(s), and ambulances organized under the two Service Area Directors:



All responders shall be tied together in an integrated and "seamless" EMS system by means of specific automatic and mutual aid language contained within this Exhibit or contained within mutual/automatic aid agreements between the county and the individual cities and towns, as a condition of said cities receiving medical first responder grants from the CCEMS Authority.

Responders organized under the direction of the Logan City Fire Chief:

- Three paramedic response engine/truck companies
- Three paramedic or advanced EMT ambulances
- Three paramedic rescue squads cross staffed with personnel from rescues or engines
- Two Paramedic or Advanced EMT ambulances cross staffed with personnel from engines or by callback personnel.
- One advanced EMT volunteer ambulance (amb 120)
- One volunteer basic life support first responder squad
- Automatic aid back up from Cache County's ambulances.

Responders organized under the direction of the Cache County EMS Coordinator:

- All Volunteer Basic and advanced Life Support first responder units
- 2 Advanced EMT ambulances (one in Smithfield and another in Hyrum)
(Paid staffing 0700-2200 hrs. and volunteers on call 2200-0700 hrs.)
- One reserve Advanced ambulance (staffed as needed)
- Paramedic rescue service from Logan (for paramedic level calls)
- Automatic aid back up from Logan City's ambulances
- Extrication (rescue) units

The missions and staffing profiles of the various emergency medical responders is detailed in Attachment 1 of this Exhibit.

This initial force structure has the flexibility for future growth as the county or city population expands, if authorized by the CCEMS Authority. Basic life support units may be upgraded in the future to Advanced, and advanced units may be raised to paramedic level as population and call volume increases. Furthermore, funding for additional city or county first responder or paramedic rescue units or ambulances may be provided when circumstances justify expansion that is approved by the CCEMS Authority.

Cache-Logan EMS Operations

With the force structure described above in place, units would be available to provide for integrated and seamless first responder, rescue (ie., vehicle extrication, etc.), and ambulance transport services countywide. The mechanism to insure such availability would be through:

- Automatic aid agreements contained within this document or developed separately between the Cache County EMS Authority and the individual EMS first responder companies or city fire departments, as a condition of the respective cities receiving the annual EMS first responder grants.
- Mutual Aid agreements between the Cache County EMS Authority and agencies outside Cache County
- Mutual Aid Agreements through the Utah Department of Health BEMS

Logan City/Zone 7 Operations: The nearest paramedic response Engine Company and Rescue would handle medical emergencies. At minimum staffing Logan Fire Department will staff three Paramedic Engine or Truck companies and two Paramedic Rescues/Squads. Staffing would be stripped as available for a third ambulance call. Cache County (Ambulances 160 and 161) will provide fourth and fifth needed ambulances. Ambulance 162 will be staffed with recall personnel and placed in service as needed. Ambulance 120 will handle calls in North Logan and cover calls as needed in other areas. Remaining suppression staffing and/or on-call or emergency recall personnel would provide staffing for unstaffed ambulances. North Logan City/Zone 12 Operations: Would first be handled by Squad 120 and Ambulance 120 and Squad 71.

Cache County Operations: In areas of Cache County outside of Logan City/Zone 7 Operational area, medical emergencies would first be handled by the nearest EMS first responder company and either Ambulance 160 out of Smithfield (for the north county) or Ambulance 161 from Hyrum (for the south county). Ambulance 162 will be staffed as needed with off-duty personnel as needed.

The nearest Paramedic Squad will respond for calls triaged by Dispatch as a paramedic level call. Second ambulance calls will be handled by the nearest first responder's and the nearest available ambulance from Cache County or from Logan City. Additional ambulances will be staffed using remaining suppression staffing and/or on-call or emergency recall personnel.

Multi-Casualty Incident Protocol

In order to insure effectiveness of county-wide EMS operations during a major multi-casualty incident, the two service area directors shall develop and implement county-wide a comprehensive Multi-Casualty Incident (MCI) protocol. At a minimum, the protocol shall:

- Be approved by the medical control doctor.
- Be approved by the county EMS council.
- Provide at the scene of an MCI, at a minimum, for the establishment of:
 - Triage, treatment and transport areas (with supervisors for each)
 - Checklist for each area supervisor
 - A patient transportation worksheet for the transport area supervisor
 - The START triage protocol will be used to identify and prioritize patients.
 - Necessary colored area tarps (i.e., red for priority one, yellow for priority 2, green for priority 3, and black for deceased patients, etc.).

- Necessary position supervisor vests (i.e., Medical group supervisor, triage area supervisor, treatment area supervisor, transport area supervisor, etc.).
- Agreement with local hospitals as to the organization and sequencing of multiple victims between the available hospitals within the valley to prevent over-taxing any single facility
- Any other key element deemed appropriate by the service area directors.

Cache-Logan EMS Logistics

All logistical needs for the CCEMS ambulances shall be provided by Logan City.

As a result, the Fire Department's Ambulance Budget will be reviewed and approved by the CCEMS Authority, inclusive of the logistical costs for all county-wide ambulance operations. Sufficient funding shall then be provided by the Authority to cover those costs at the level they are currently covered. Those costs shall be inclusive of the expendable medical supplies utilized by first responder companies and exchanged at scene with the responding ambulance.

(Note: additional funding *shall* be approved by the Authority for Logan City to cover increased logistical costs that would result from Authority-approved expansion of the existing ambulance fleet to meet elevated call volume and/or population).

Specifically, the following logistical support shall be provided to Cache County by Logan City as part of the Agreement:

- Provision of all needed equipment and supplies to set up the ambulances (excluding cardiac monitors and cots).
- On-going provision (refilling) of all operational supplies including, but not limited to, oxygen, medicines, bandages, splints, backboards, fuel, etc. With the exception of fuel, these same supplies shall also be provided to the first responder companies by the on-scene ambulance by mechanism of an on-scene replacement of expended medical supplies with refills.
- Provision of all maintenance and/or repair for the ambulances.
- Provision of reserve ambulances as needed to backfill for county ambulances out of service for maintenance or repair. By approving this Interlocal Agreement, all parties agree to the exchange of ambulances and/or drivers between the city and county units, from time to time due to operational needs, in order for the integrated and seamless system to function properly.
- As new ambulances are purchased they shall be assigned as determined appropriate by the CCEMS authority.
- Specific to the State EMS Authority requirements of the Ground Ambulance and Paramedic License application process, each agency shall provide a state-certified medical training officer that shall be designated as A "Certified EMS Training Officer" for the CCEMS Authority.

Cache County Council of Governments

June 4, 2013

Val Potter, Cache County Council Chair
199 N. Main,
Logan UT 84321

Dear Chairman Potter:

On June 3, 2013 the Cache County Council of Governments (CCCOG) unanimously agreed to recommend to the Cache County Council funding in the amount of \$3,416,521 toward eligible roadway improvement projects in Cache County. These projects were selected after completing the application and project prioritization process prescribed in the approved CCCOG Transportation Project Prioritization Process. The recommendation approved is as follows:

Cache County Council of Governments Funding Recommendation 2013 COG Member Scoring Results						
					2013 Available Funding:	\$3,416,521
Description	Jurisdiction	Average Score	Total Project Cost	Request Amount	Recommended Funding	
1700 South Street	Cache County, Logan, Providence	Last year*	\$5,023,373	\$2,132,945	\$2,132,945	
200 East, 2200 N. to 3100 N.**	No. Logan	21.14	\$6,000,000	\$2,657,716	\$865,076	
4200 N. Hwy 91 (intersection improvements)	Cache County	19.93	\$223,010	\$46,500	\$46,500	
3200 S. Hwy 165 (intersection engineering design study)	Nibley	19.57	\$200,000	\$186,000	\$186,000	
3200 S. Hwy 89-91(intersection engineering design study)	Logan	19.07	\$100,000	\$93,000	\$93,000	
100 West, South extension (engineering design study)	Logan	17.43	\$100,000	\$93,000	\$93,000	
Totals			\$11,646,383	\$5,209,161	\$3,416,521	

* At the March 25, 2013 COG meeting it was decided to recommend additional funding for this project that was prioritized and partially funding in 2012 (\$1,235,000 in 2012 + \$2,132,945 in 2013 for a total of \$3,367,945)
** 200 east project has a total of \$3,142,241 (federal aid + local match) already programmed to the project with potential for more with CMPO approval.

This year the CCCOG opted to recommend additional funding for the 1700 South project. This project was prioritized last year and only partially funded (due to the lack of funding). In addition, the CCCOG is recommending funding only \$865,076 of the \$2.6 million requested by North Logan for the 200 East project (2200 N. to 3100 N). This reduced amount is because of the uncertainty of final project cost (final engineering has not yet started) and the potential for additional federal aid funds for the project.

You can find digital copies of each of the project applications as well as the Transportation Project Prioritization Process at: http://cachempo.org/?page_id=405

In accordance with the CCCOG requirement as part of Utah State Code 59-12-2208, please accept this formal recommendation of funding for 2013 using countywide, voter approved sales tax revenue collected for the purpose of transportation capacity improvements. Please feel free to contact me if you have any questions.

Sincerely,



Clair Christiansen, Chair
Cache County Council of Governments