

APPROVED

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COUNCIL MEETING
MINUTES
SEPTEMBER 23, 2014**

**CACHE COUNTY COUNCIL
SEPTEMBER 23, 2014**

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CACHE COUNTY COUNCIL MEETING
September 23, 2014

The Cache County Council convened in a regular session on September 23, 2014 at 5:00 p.m. in the Cache County Council Chamber at 199 North Main, Logan, Utah.

ATTENDANCE:

Chairman: Val Potter
Vice Chairman: Kathy Robison,
Council Members: Craig "W" Buttars, G. Gregory Merrill, Jon White & Cory Yeates.
Gordon Zilles absent.
County Executive: M. Lynn Lemon
Deputy County Clerk: Jill N. Zollinger
County Attorney: Spencer Walsh

The following individuals were also in attendance: Janeen Allen, Attorney Chris Daines, Ron Flessuer, Karen Flessuer, David Grange, Chris Harrild, Alton Hebdon, Sharon L. Hoth, Craig McAllister, Dave Nielsen, Tim Rawlings, Director Josh Runhaar, Dianna Schaeffer, **Media:** Lis Stewart (Herald Journal), Jennie Christensen (KVNU).

OPENING REMARKS AND PLEDGE OF ALLEGIANCE

Vice Chair Robison gave the opening remarks and led those present in the Pledge of Allegiance.

REVIEW AND APPROVAL OF AGENDA

ACTION: Motion by Council member Yeates to approve the agenda as written. White seconded the motion. The vote was unanimous, 6-0. Zilles absent.

REVIEW AND APPROVAL OF MINUTES

ACTION: Motion by Council member Buttars to approve the minutes of the September 09, 2014 Council meeting as written. Merrill seconded the motion. The vote was unanimous, 6-0. Zilles absent.

REPORT OF THE COUNTY EXECUTIVE: M. LYNN LEMON

<u>APPOINTMENTS:</u>	Derek Maughan	Cache County Deputy Sheriff
	Jake Hatch	Cache County Deputy Sheriff
	Casey Fullmer	Cache County Deputy Sheriff

ACTION: Motion by Council member Yeates to approve the appointments as recommended. Merrill seconded the motion. The vote was unanimous, 6-0. Zilles absent.

WARRANTS: Warrants for the periods 09-06-2014 to 09-12-2014 and 09-13-2014 to 09-19-2014 were given to the Clerk for filing.

OTHER ITEMS:

- ❑ **SR 30** – Executive Lemon reported that UDOT has funded a \$2 million Environmental Review for the West SR 30 project (Phase I – 1000 West to SR 23 and Phase II – SR 23 to I-15).
- ❑ **Northern Utah Chamber Coalition Meeting** – October 2, 2014 at Weber State Davis Campus, 2750 University Park Blvd, Layton, Utah – Executive Lemon said the Chamber has invited the Council to attend. The SR 30 project will be on their agenda.

ITEMS OF SPECIAL INTEREST

- **DD Auto and Salvage Update – David Grange** indicated that he has completed the screening fence from the driveway west. Council member Buttars observed there are some outstanding requirements listed on the Development Services update and asked how those were being addressed. Grange responded UDOT has approved the access; however, Chris Harrild said the initial request was submitted and UDOT has asked for additional information to process the request. Grange said Lance Anderson, Cache Landmark, has been communicating with UDOT on Grange's behalf and Grange is not aware of the additional request from UDOT.

Council member Merrill directed Grange to contact Cache Landmark and have Cache Landmark contact Cache County with the necessary information.

Vice Chair Robison and Council member Buttars asked what Grange's timeline is for completing the screening fence. Grange responded it will probably be about 2 ½ years. A stream alteration permit is required before Grange can continue the fence and Anderson (Cache Landmark) is working on that as well. Grange later said he thinks he can be close to completion in two years' time.

Council member White said Grange has continued to expand and sees no end to Grange's continued violations.

Council members discussed granting a six-month extension to Grange.

Director Runhaar recommended granting DD Auto and Salvage a two-year extension with an update to the Council in one year. Robison prefers a six-month interval because that timing seems to have created the most progress.

(Attachment 1)

ACTION: Motion by Council member White to grant DD Auto and Salvage (David Grange) a two-year extension to meet the requirements of his Conditional Use Permit with an update in one year or as requested. Buttars seconded the motion. The vote was unanimous, 6-0. Zilles absent.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

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

THE COUNCIL CONVENED AS A BOARD OF EQUALIZATION

- **Set Board of Equalization Dates** – September 23, 30; October 2, 7, 9, 2014.

ACTION: Motion by Council member Yeates to approve proposed Board of Equalization dates. Robison seconded the motion. The vote was unanimous, 6-0. Zilles absent.

ACTION: Motion by Council member Buttars to adjourn from the Board of Equalization. Robison seconded the motion. The vote was unanimous, 6-0. Zilles absent.

THE COUNCIL ADJOURNED FROM THE BOARD OF EQUALIZATION.

PENDING ACTION

- **Resolution No. 2014-18 – Amending Personnel Policy & Procedure Manual Section IX: Employee Benefits** – Executive Lemon stated the Ordinance Review Committee reviewed the amendments and Lemon recommends approval.

(Attachment 2)

ACTION: Motion by Council member White to approve Resolution No. 2014-18 – Amending Personnel Policy & Procedure Manual Section IX: Employee Benefits. Yeates seconded the motion. The vote was unanimous, 6-0. Zilles absent.

- **Ordinance No. 2014-09 – Repealing Cache County Code 3.60** – Attorney Walsh remarked that Attorney Baird has reviewed the ordinance and is comfortable with it. Council member Merrill also said Baird told him the ordinance makes sure the county code is in compliance with the state code; however, Ordinance No. 2013-09 regarding Real Property Tax Settlements and Deferrals remains intact.

(Attachment 3)

ACTION: Motion by Council member Yeates to approve Ordinance No. 2014-09- Repealing Cache County Ordinance 90-08 which Formerly Established Policy for Exemption, Deferral and Settlement of Real Property Tax Obligations. Buttars seconded the motion. The vote was unanimous, 6-0. Zilles absent.

Council member Buttars suggested the Council check the survey of other counties' policies on circuit breakers, late applications, etc. that Janeen Allen sent them on their pads.

Ordinance No. 2014-09: The motion passed 7-0.

	<u>BUTTARS</u>	<u>MERRILL</u>	<u>POTTER</u>	<u>ROBISON</u>	<u>WHITE</u>	<u>YEATES</u>	<u>ZILLES</u>	<u>VOTES CAST</u>
AYE	X	X	X	X	X	X		6
NAY								0
ABSTAINED								0
ABSENT							X	1

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

PUBLIC HEARING: SEPTEMBER 23, 2014 – 6:00 P.M. – OPEN 2014 BUDGET – Executive Lemon reviewed the budget adjustments and noted that the Forest Service requires that the Council talk about the Title III money which is about \$29,500.00 appropriated for Search and Rescue and Fire Prevention. Lemon pointed out that the Council agreed to appropriation when the budget was approved. *(See Attachment 4 to Resolution No. 2014-19 for details.)*

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

ACTION: Motion by Council member Yeates to close the Public Hearing-September 23, 2014-6:00 p.m.-Open 2014 Budget. White seconded the motion. The vote was unanimous, 6-0. Zilles absent.

INITIAL PROPOSAL FOR CONSIDERATION OF ACTION

- **Resolution No. 2014-19 – Amendments to 2014 Budget**

(Attachment 4)

ACTION: Motion by Council member Yeates to waive the rules and approve Resolution No. 2014-19 – Amendments to 2014 Budget. Buttars seconded the motion. The vote was unanimous, 6-0. Zilles absent.

- **Military Active Duty Property Tax Exemption Applications** – Council member Merrill asked for an explanation of the military active duty exemptions. Executive Lemon explained that a recent law states that an individual who serves a certain number of days active duty is exempt from property tax. *(Details are on file in the Cache County Auditor's office.)*

ACTION: Motion by Council member Yeates to approve the military active duty property tax exemption applications. Robison seconded the motion. The vote was unanimous, 6-0. Zilles absent.

- **Property Tax Hardship Applications** – Vice Chair Robison and Council member Buttars asked to be recused as each of them is personally acquainted with one of the applicants. Council members asked for more information on three of the applications and felt one did not qualify. *(Details are on file in the Cache County Auditor's office.)*

ACTION: Motion by Council member White to approve the Property Tax Hardship applications with the exception of 0016 and to request documentation of medical needs on 0050, 0005 and 0017. Yeates seconded the motion. The vote was unanimous, 4-0. Zilles absent and Buttars & Robison recused.

- **Property Tax Settlement Request** – Pastor Yong Kim of The Oriental Mission Church via a translator explained that the Church headquarters are in Los Angeles and that is where the tax notifications went. Headquarters failed to notify the local congregation.

Executive Lemon said that the Church can apply for tax exempt status in the future, but the only resolution for this tax delinquency is for the Council to abate the taxes.

Vice Chair Robison asked if future tax notices will be sent to the local congregation. Pastor Kim's translator assured Robison that will be the case.

(Attachment 5)

ACTION: Motion by Council member White to approve abatement of the tax for The Oriental Mission Church. Buttars seconded the motion. The vote was unanimous, 6-0. Zilles absent.

- **Goals for County Departments and 2015 Budget Priorities** – Executive Lemon distributed a handout showing various budget scenarios depending on percentage of salary increases. Lemon reminded the Council that they approved the budget for 2014 based on a 10% tax increase, but only approved a 5% tax increase and took the remaining 5% needed from the reserve account. The county is already “in the hole” \$764,000.00. New tax laws require the County executive to notify the Council by October 1 of any intent to raise taxes. Lemon asked for the Council's feelings about a tax increase.

Council discussion focused primarily on whether to ask departments to submit budgets based on a 5% cut and the impacts that would create. Merrill and Potter spoke in favor of the proposal. Council member White reminded the Council that last year Department Heads were asked to cut their budgets to the bare minimum and the Council went over every line item with them and asked if they had to have it. White said a 5% cut in each budget will not add up to what the county needs. Other points of discussion were whether the additional funding requests from Bear River Mental Health and BRAG should be honored.

Chairman Potter listed priorities as hiring of a Property Tax Compliance Leader, putting software development out for bid on a consulting basis, storm water needs, water conservancy district formation and landfill planning.

Council member Yeates recommended Department Heads be given a pool of money to apportion out for employee compensation increases instead of a percent.

Department Heads will be asked to have budget recommendations including a 5% cut by September 26, 2014 so Cameron Jensen can have a draft budget ready by September 30, 2014. Budget workshops are scheduled for every Tuesday starting on October 7, 2014. The departments with the largest budgets will be addressed first.

Vice Chair Robison remarked her priorities are first, essential services and second, external audit recommendations.

Council member Buttars said that before he would approve a tax increase, he wants to be sure the budget has been thoroughly examined and supports asking departments to present a budget with the recommended 5% cut.

- **Scope of Work for Internal Audits** – Executive Lemon indicated there is still \$14,000.00 in the General Fund budget and \$17,000.00 in the Municipal Services budget that can pay for the internal audit.

Vice Chair Robison feels the audit needs to ascertain whether departments are following correct procedures to be in compliance with appropriate codes and statutes. Executive Lemon said the auditor has been pretty thorough about making sure procedures are followed. Robison said it may be in the day-to-day procedures that someone may get a little lax.

Chairman Potter listed four items the internal audit should determine: The department is (1) following code on purchases and purchasing procedures (2) procedures on management – employee actions are in compliance with policies, rules, procedures and applicable laws and regulations (3) significant financial, managerial and operational information is accurate, reliable and timely (4) resources are acquired economically and are used efficiently and protected adequately. Potter also said he had a comment from employees about increasing P.O. limits to eliminate paper work.

Executive Lemon said there is a challenge with some departments not wanting to obtain a P.O. for over \$1,000.00 and he worries that if it is raised to \$5,000.000 it will just get a lot more lax. Lemon believes it's beneficial to get three bids for anything over \$1,000.00 and observed that a lot of the P.O.'s are between \$1,000.00 and \$5,000.00. If the limit is raised to \$5,000.00, it will do away with almost all of the P.O.'s.

Chairman Potter stated the internal audit needs to be bid out soon. Council members remarked that the internal audits should check to be sure codes, etc. are being followed.

Council member White believes the compliance person the county is supposed to hire could keep tabs on whether code is being followed.

OTHER BUSINESS

- ✓ **USACCC Fall Conference – September 24-26, 2014 – Homestead Resort, Midway –**
Robison, Buttars, Yeates and Potter will attend.
- ✓ **USU Homecoming Parade – Saturday, October 11, 2014 at 10:00 a.m. – Merrill,**
Robison Potter and Yeates (maybe) will attend.
- ✓ **UAC Annual Convention – November 12-14, 2014 – Dixie Center, St. George –**
Potter will attend.

COUNCIL MEMBER REPORTS

Craig “W” Buttars reported the Transportation Working Group will schedule a meeting after the USACCC and UAC Conferences.

Kathy Robison met with the current Treasurer and the potential County Treasurer and shared a list of suggestions from them concerning abatements, etc. including extending deadlines for 2014, making sure notices are sent to parties who complain they didn't know about new deadline (Treasurer would take \$500.00 out of budget for this); advertise in County Admin building and Historic Courthouse by end of April; article in Herald Journal, applications available at Senior Citizen Centers and to Meals on Wheels recipients. This list will be on the October 14, 2014 Council meeting agenda for discussion.

Cory Yeates commented the Council needs to pass an ordinance regarding salaries for full and part time elected officials before the election. Chairman Potter asked the County Attorney's office to draft the ordinance.

ACTION: Motion by Vice Chair Robison to adjourn to an Executive Session for a discussion of the sale of real property. Buttars seconded the motion. The vote was unanimous, 6-0. Zilles absent.

The Council adjourned to an Executive Session at 7:37 p.m.

Council members Merrill and Yeates left the meeting early.

ACTION: Motion by Council member Buttars to adjourn from the Executive Session. Robison seconded the motion. The vote was unanimous, 4-0. Merrill, Yeates & Zilles absent.

The Council adjourned from the Executive Session at 9:05 p.m.

ADJOURNMENT

The Council meeting adjourned at 9:06 p.m.

ATTEST: Jill N. Zollinger
County Clerk

APPROVAL: Val K. Potter
Chairman



UPDATE TO PREVIOUS MEMORANDUM (DATED 20 FEB 2014)

Updated information is underlined and red

Date: 23 September 2014
To: Cache County Council
From: Cache County Development Services
Subject: Progress of DD Auto and Salvage

This memorandum has been prepared to assist the County Council in their review of DD Auto and Salvage's efforts to meet the requirements that allow the expansion of the existing conditional use permit. This memo includes:

1. A timeline reflecting the amount of time that DD Auto and Salvage has been allowed to operate in violation of County Code.
2. Requirements to be met prior to the recordation of the conditional use permit.
3. Staff assessment.

Timeline:

Noncompliance Noted: 25 September 2007	Council noted noncompliance in consideration of a rezone request.
Clean Up Agreement: 23 October 2007	Developer agreed to clean up and screen the proposed salvage yard as part of a rezone process. Developer failed to meet the conditions of the agreement.
Notice of Violation: 27 October 2008	Illegal expansion of salvage yard, violation of setback, lack of general upkeep.
Compliance: 05 November 2008	Violations resolved with the exception of the illegal expansion.
CUP Application: 07 July 2010	Request to expand CUP area to reflect existing illegal expansion and future expansion needs.
Approval of CUP Expansion: 28 February 2012	Council conditionally approved the CUP expansion. CUP must be recorded by 28 February 2013
Failure to Comply/Expiration and Extension of Deadline: 26 February 2013	Violation unresolved. Developer had not recorded the CUP as conditions had not been met, and therefore submitted letter to Council requesting extension. Council approved a 1 year extension per the developer's request. New deadline to record CUP – 28 February 2014.

Failure to Comply/Expiration
and Extension of Deadline: 25 February 2014

Violation unresolved. Developer had not recorded the CUP as conditions had not been met, and therefore submitted letter to Council requesting extension.

Council approved a 6 month extension with the requirement that the developer obtain a building permit and complete 600' of screening along Hwy. 30 by September 1, 2014 then report to the Council.

Failure to Comply/Expiration
and Extension of Deadline: 23 September 2014

Violation unresolved. Of the total required ~1,112 feet of screening along Highway 30, 542 feet of screening has been completed, 84 feet of screening is in process, and 502 feet of screening remains. An additional 714 feet of screening along 1900 West must also be completed.

At this rate, it is anticipated that the developer will become legally compliant in approximately 2.5 years.

Outstanding Requirements

Items that remain to be completed prior to the recordation of the permit include:

1. The conditions of approval as put forth by UDOT in regard to access from Highway 30 shall be completed and a copy of any final approval from UDOT must be submitted to the Cache County Development Services Office.
2. A screen must be constructed around the site and must include the following:
 - a. A decorative concrete/masonry wall and berm at a total minimum height of eight (8) feet measured from the crown of the adjacent roadway and shall be located on the following:
 - i) The entire length of the property lines facing Highway 30 to the north, including a portion of parcel ID# 05-060-0015. (A total of ~1,112 feet.)
 - ii) Starting at the northern property line, a length of 16 feet of the western property line. (A total minimum of 16 feet.)
 - iii) The length of the property line that faces 1900 West on the east as far as feasible to the south in consideration of the wetlands in the area. (A total of ~714 feet.)
 - b. Fencing around the remainder of the site shall be a minimum six (6) foot tall chain link fence with neutral tone, privacy slats. (A total of ~2,320 feet.)
3. Requested signage shall be limited to the areas designated as part of the screen in the master plan and shall require UDOT and County permitting prior to installation.

Staff Assessment

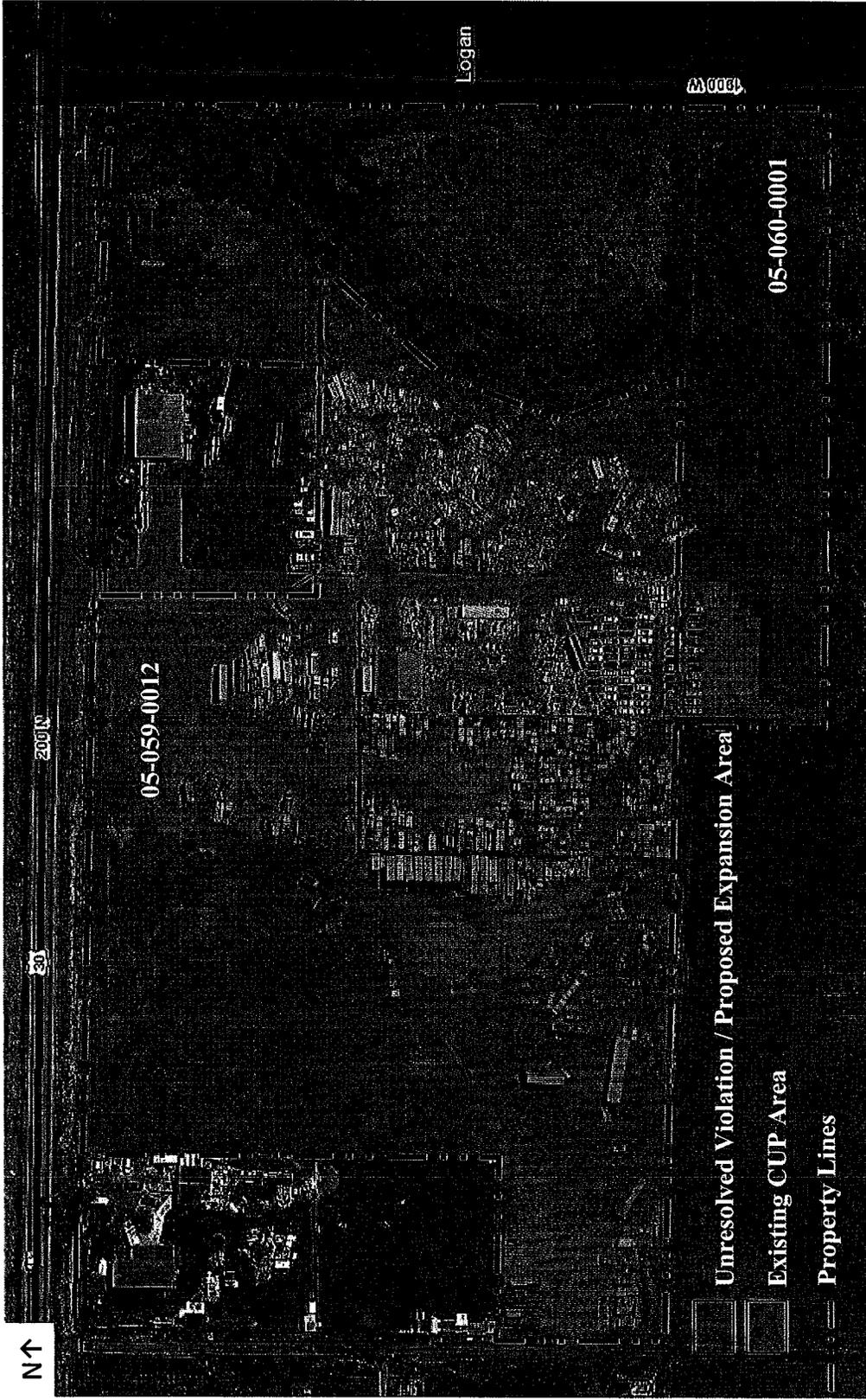
Staff has determined the following:

1. The violations of the Cache County Code have continued at this site unresolved.
2. Legal action to correct the violation has been suspended to allow the developer to come into compliance through the conditional use permit process.
3. The developer has continued to expand this use without a permit (see attached).
4. The developer has shown a consistent pattern of failure to comply with previous and existing conditional use permit requirements, direction of Council, and County Code.

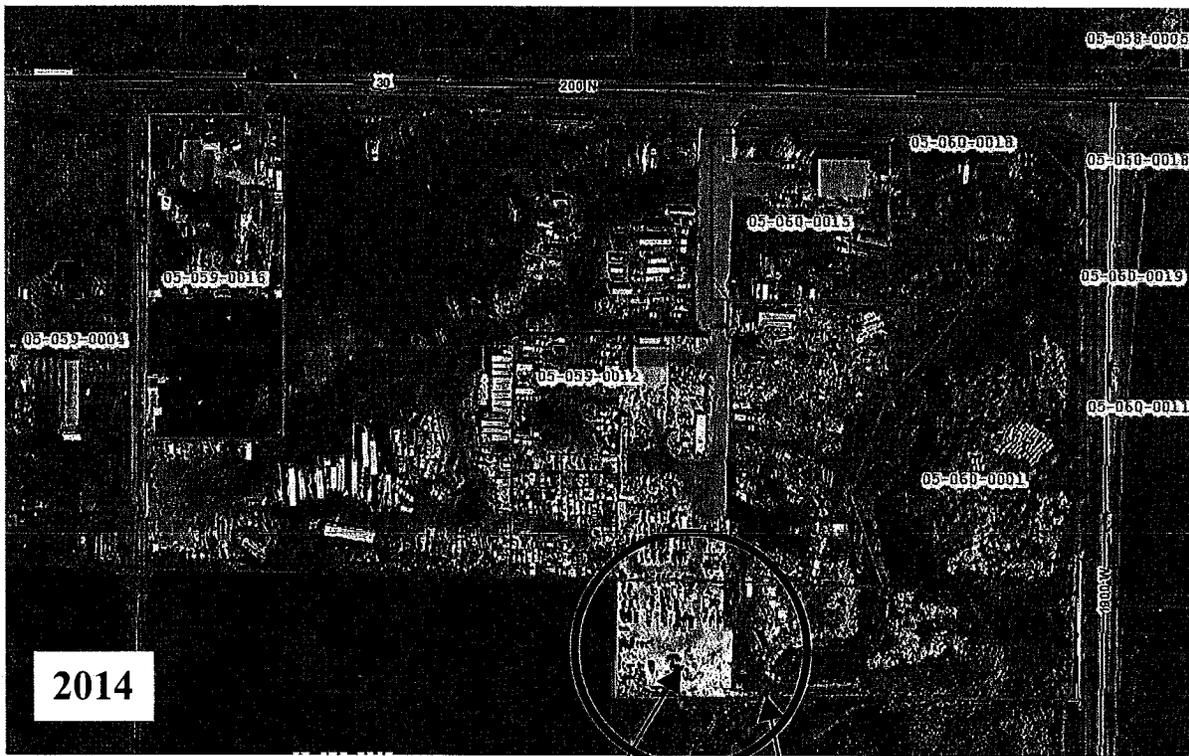
Staff therefore recommends that in Council's consideration to extend the conditional use permit expansion approval, that either:

- A. The request be approved, and legal actions to correct the existing violations remain suspended with the condition that the developer resolve all violations immediately. This means that any and all material and/or operations must be removed from the site outside the approved, existing conditional use permit area as identified on the attached map, and that said area be in compliance with the requirements of the existing CUP.
- B. The request be rejected, the CUP void, and legal action to correct the existing violations proceed. A new application for CUP expansion may be made when the site is in compliance with the existing CUP, County Code, and when the developer is able to comply with the requirements that are likely to be incurred in the expansion of the existing CUP.

DD Auto & Salvage



Aerial image - 2012



Expanded yard

Piped slough

**CACHE COUNTY
RESOLUTION 2014-18**

**A RESOLUTION AMENDING THE CACHE COUNTY CORPORATION
PERSONNEL POLICY AND PROCEDURE MANUAL
SECTION IX: EMPLOYEE BENEFITS**

WHEREAS, the Cache County Council on September 23, 2014, in a regular meeting of which lawful notice had been given, considered amending Section IX of the Cache County Corporation Personnel Policy and Procedure Manual which describes Rules and Regulations; and

WHEREAS, on September 23, 2014, the Cache County Council approved the proposed amendments to Section IX of the Cache County Corporation Personnel Policy and Procedure Manual; and

WHEREAS, the Cache County Council finds that it is necessary, appropriate, and in the best interest of the County and its personnel that the Cache County Corporation Personnel Policy and Procedure Manual be amended;

NOW THEREFORE, BE IT RESOLVED that the County Council approves the adoption of the following resolution:

1. **Amendments:** The Cache County Corporation Personnel Policy and Procedure Manual is hereby amended as set forth in the attached Exhibit A.
2. **Application:** The amendment to the Cache County Corporation Personnel Policy and Procedure Manual shall apply to all current and future county employees.
3. **Prior Resolution and Policies:** This Resolution and the amendments specified in Exhibit A to the Cache County Corporation Personnel Policy and Procedure Manual supersede all previously adopted resolutions and policies to the extent that they are in conflict with the specified provisions of this Resolution and the attached Exhibit A.
4. **Effective Date:** This Resolution shall be effective immediately upon its adoption.

Adopted by the County Council of Cache County, Utah, this 23rd day of September, 2014.

CACHE COUNTY COUNCIL

By: _____

Val K. Potter, Chairman



ATTEST:

By: _____

Jill N. Zollinger, County Clerk

CACHE COUNTY

EXHIBIT A

SECTION IX - EMPLOYEE BENEFITS

A. Holidays

The following days have been designated as legal holidays for eligible employees:

- The 1st day of January
New Year's Day
- The 3rd Monday of January
Martin Luther King Day
- The 3rd Monday of February
Presidents Day
- The last Monday of May
Memorial Day
- The 4th day of July
Independence Day
- The 24th day of July
State Holiday - Pioneer Day
- The 1st Monday of September
Labor Day
- The 2nd Monday of October
Columbus Day
- The 11th day of November
Veterans Day
- The 4th Thursday of November
Thanksgiving Day
- The Friday after
Thanksgiving Day
- The 25th day of December
Christmas Day

1. If a holiday falls on a Sunday, the following Monday will be observed as a holiday. If a holiday falls on a Saturday, the preceding Friday will be observed as a holiday, if so designated by the Governor of the State of Utah.
2. All merit employees are eligible for paid holidays. Part-time merit employees are eligible for paid holidays if the employee regularly works the day on which the holiday occurs. Part-time merit employees who do not regularly work the day on which the holiday occurs shall not receive holiday pay.
 - a. Paid holiday time granted to part-time merit employees shall be the amount of hours which the employee regularly works on the day on which the holiday occurs. Non-merit, seasonal, and temporary employees are not eligible for paid holidays.
3. An eligible employee required by the department head to work on one of the above holidays will be given another day in lieu of that day.
4. Should any holiday occur while an eligible employee is on Personal Leave, the employee will not be charged with Personal Leave on the day of the holiday.

B. Leaves of Absence

As a benefit for a merit employee and appointed department heads the county provides several types of leave. The various leave benefits are as follows:

1. Family and Medical Leave Act (FML)

FML entitles eligible employees of the county to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. To be eligible for FML benefits an employee must:

- Have worked for Cache County for at least a total of 12 consecutive months
- Have worked at least 1,250 hours over the prior 12 months
- a. An eligible employee may take up to a total of 12 unpaid work-weeks of FML leave during a 12-month period measured forward from when the date the employee's first FML leave begins for one or more of the following reasons:

- b. To qualify for **unpaid Family Leave**, an employee must meet one or more of the following:
 - i. Birth of a son or daughter, and to care for the newborn child; or
 - ii. Placement of a child with the employee for adoption or foster care; leave for birth or adoption (including foster care placement) must conclude within 12 months of the birth or placement.
- c. To qualify for **unpaid Medical Leave**, an employee must meet one or more of the following:
 - i. To care for an immediate family member (spouse, child, or parent) with a serious health condition; spouses employed by Cache County are jointly entitled to a combined total of 12 work-weeks of family leave for the birth or placement of a child, and to care for a parent (but not parent-in-law) who has a serious health condition; or
 - ii. To take medical leave if the employee is unable to perform the functions of his or her job position because of a serious health condition.
- d. In 2008 the FMLA was amended to provide employees with family members serving in the Armed Forces, National Guard and Reserves with FML for reasons related to their family members' military service. In 2010 the FMLA was again amended, expanding the military-related leave protections. Military FML unpaid leave may be taken as follows:
 - i. Qualifying Exigency Leave. Up to 12 weeks of leave for a qualifying exigency if an employee's spouse, son, daughter, or parent in the National Guard or Reserves is called in support of a contingency operation.
 - ii. Military Caregiver Leave. Up to 26 weeks of leave to care for a covered service member on active duty who has a serious injury or illness incurred in the line of duty.
- e. FML may be taken intermittently whenever medically necessary to care for a seriously ill family member, or because the employee is seriously ill and unable to work; intermittent leave for the birth or placement of a child must be approved by the department head.
- f. An employee requesting FML will be required to use leave hours as follows:
 - i. the first three (3) days to draw from an employee's Personal Leave Time pool (PLT);
 - ii. Beginning with the fourth day, they will then draw from any compensatory time accrued;
 - iii. If hired as a merit employee before January 1, 2002, the employee must use their Old Sick Leave pool hours, if they have any hours remaining therein;
 - iv. Once the employee's Old Sick Leave pool is depleted, they will then draw from any hours remaining in their PLT account.
 - v. An employee must use all accrued PLT, compensatory time, and old sick leave before using unpaid leave while on FML. All such paid leave is part of the FML total and all FML-eligible leave is charged against the FML total.
 - a. If an employee has expended all eligible leave time and they then become ill or injured, they may still apply for FML time-off. This would be on a non-compensated basis.
 - vi. Under the guidelines of the law, *the 12-month period measured forward from the date any employee's first use of FML* is the current basis for determining FML eligibility. This means that an employee's 12 week period for FML will begin on the day/month/year they initially take leave; once the employee uses all 12 weeks, they will not be eligible for FML until one full year from the initial day/month/year they started on leave.
 - a. However the County retains the right to change the eligibility period if it is determined to be in the County's best interest.
- g. Time off for bereavement purposes does not qualify for FML.
- h. During FML, personal leave shall not accrue. An employee on FML status shall not receive any other employee benefits during FML not specifically referenced herein.

- i. Cache County will maintain group health insurance coverage for an employee on FMLA, whenever such insurance was provided before the leave was taken, and on the same terms as if the employee had continued to work. Other insurance coverage will not be maintained unless the employee makes arrangements with Human Resources and payroll to pay the full premiums.
 - j. Upon return from FMLA, an employee will be restored to his/her original job, or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions. The employee's use of FMLA will not result in the loss of any employment benefit that the employee earned or was entitled to before the leave period.
 - k. An employee seeking to use FMLA is expected to:
 - i. Provide 30 days advanced notice of the need to take FMLA when the need is foreseeable;
 - ii. Provide medical certification supporting the need for leave due to a serious health condition affecting the employee or an immediate family member;
 - iii. Submit to second and third medical opinions at Cache County's expense when requested to do so; and
 - iv. As determined by the department head and HR, provide reports during the leave period regarding the employee's status and intent to return to work.
 - l. Pregnancy is to be considered as a temporary disability and is to be treated as such in any decisions pertaining to employee benefits.
 - m. An employee anticipating a leave due to pregnancy should notify her department head as far in advance as possible. The commencement of leave required by pregnancy should be negotiated by the employee, the physician, the department head, and the Director of Human Resources.
 - n. An employee who becomes pregnant may continue working until she is no longer able to perform duties in a satisfactory manner or until the employee's health is endangered by working. The county may require an employee to present medical certification from a doctor to continue or resume work.
2. Jury or Witness Duty Leave
- Every merit employee shall be entitled to a leave of absence whenever, in obedience to a subpoena or direction by a proper authority, he/she appears as a witness or a juror for the Federal, State, or local government.
- a. Time required going to and returning from jury or witness duty is considered to be an approved absence however the County will not pay for mileage regardless of whether the subpoena requires travel during work hours.
 - i. During such period of required absence, the employee shall be eligible to receive his/her County compensation and will not be entitled to the pay or fee (excluding court traveling expense allowance) received from services as a witness or juror while on County time. *If the employee turns the juror or witness fee to payroll along with a copy of the subpoena, the County will pay the employee's regular County compensation.* Overtime or compensatory time does not accrue while on jury or witness duty.
 - b. Time absent by reason of subpoena for private litigation or by some party other than Federal, State, or local government, shall be taken as Personal Leave Time or Leave-Without-Pay. The County will not compensate employees for time off in response to a subpoena for private litigation. Employees may elect to use Personal Leave Time, compensatory time or they may take time off without pay to appear in response to private subpoenas.

- c. Each employee taking jury or witness leave shall notify their department head in advance. Cache County will not compensate employees for jury or witness leave unless previous notification is given.
- d. The employee is expected to report to work before and after jury or witness duty in order to give as much attention as possible to their regular duties.

3. Military Leave

- a. An eligible employee is entitled to military leave without loss of pay or loss of accrued personal leave, not to exceed fifteen (15) working days per year, *if ordered to annual training duty as a member of the National Guard or any armed forces reserve unit.*
 - i. Federal law states an employer may not require an employee to use accrued personal leave time (PLT) if employment is interrupted by a period of service in the uniformed services (military leave).
 - ii. The employee is, however, allowed under the law to request PLT in order to continue their civilian pay. Should an employee desire to use PLT during their military leave, not to exceed fifteen (15) working days per year, they may do so by submitting a written request along with a copy of their written orders to their department head prior to taking leave. The department head will immediately provide a copy of the documents to Human Resources.
- b. Upon the employee's return from military leave, the employee will submit a claim to the County if the military pay during the period of leave, not to exceed fifteen (15) days per year, is less than the amount he/she would have been paid by the County. The employee will not receive excess pay from both the military and the County during the military leave period. (e.g. The sum of military pay and county pay cannot exceed normal county pay.)
- c. Leave-without-pay shall be granted to an employee who voluntarily enlists, or is called into active service in any branch of the federal armed forces. An employee granted such leave of absence retains re-employment rights and other statutory benefits specified in Federal and State statutes.
- d. Re-employment rights are retained during the period of active military duty and for an additional forty (40) calendar day period of time following termination of military duty, provided the employee is honorably discharged and applies for re-employment in writing within the forty (40) day period and provided the leave does not exceed four (4) years, unless involuntarily retained in military service.
- e. Employees re-employed are restored to a position of like seniority, status, and pay. If the employee declines two (2) consecutive offers for a position, reinstatement rights may be canceled.
- f. Employment benefits do not accrue during long term military leave except as referenced herein.
 - i. Federal law, under a defined benefit pension plan (Utah Retirement System), requires that individuals whose employment is interrupted by military service must be given benefit accruals for the period of military service.
 - ii. Cache County will pay both the employee and employer contributions to the Utah Retirement System if the employee is on active military duty on a non-voluntary basis as long as contributions for eligible employees are paid on the same basis.
- g. If, due to a service connected disability, an employee is not qualified to perform all the duties of their former position, a reasonable effort will be made to place them in the closest comparable position for which they are qualified.

- h. The federal government has taking steps toward protecting those families who have given so much of themselves to protect our country. As such, qualifying employees with family members serving in the military may apply for FMLA unpaid leave as follows:
 - i. Qualifying Exigency Leave. Up to 12 weeks of leave for a qualifying exigency if an employee's spouse, son, daughter, or parent in the National Guard or Reserves is called in support of a contingency operation.
 - ii. Military Caregiver Leave. Up to 26 weeks of leave to care for a covered service member on active duty who has a serious injury or illness incurred in the line of duty.

4. Personal Leave

The County provides personal leave for all merit employees. Non-merit, temporary, and seasonal employees are not eligible for personal leave.

- a. The County's Personal Leave policy empowers the employee with the option to use their time off for such things as a personal vacation, a personal illness or injury or that of a family member, or for times of bereavement. Personal Leave can also be used for medical or dental appointments or for a special occasion that requires you to be in attendance.
- b. A new merit employee accrues through the year, 18 days of Personal Leave. Personal leave accrues on a per pay period basis. A new employee may use his or her accrued leave during their probationary period with the approval of their department head.
- c. A part-time merit employee shall accrue personal leave, on a pro-rated basis per the average number of hours worked per day, according to the schedule.
- d. Personal leave may be accrued and accumulated up to a maximum of 520 hours at the end of any calendar year. Any accrued personal leave over this limit must be used during the year in which it is earned. Accrued personal leave over the maximum of 520 hours at the end of a calendar year will be forfeited.
- e. An employee who leaves the County's employment shall be compensated for all personal leave accrued to the date of termination, subject to the conditions on accumulation.
- f. An employee may choose one of the following options for their personal leave pay-out:
 - i. Total Cash pay-out
 - ii. Roll the sum of money into their URS 401k/457 account
 - iii. Combination of A and B
- g. In order to accommodate best business practices for the county, an employee may only take up to 30 days of personal leave in any continuous twelve (12) month period, unless the personal leave is used for personal health or family health issues. Any exception to policy must be approved by the County Executive.
- h. Former employees who are rehired with reinstatement rights following military service or who are reinstated from reduction in force status shall assume the same eligibility for personal leave that they held prior to their separation.
- i. Personal leave shall be scheduled, with the department head's approval, at least two weeks in advance when possible. Employees are encouraged to use personal leave in increments of eight hours or more; however the minimum amount of personal leave to be used at any time is one (1) hour, with half-hour (30 minute) increments thereafter.
- j. An employee will accrue an additional day of personal leave every other year of employment up to a maximum of 30 days per year. This, in part, recognizes and rewards years of service with the County. *It is the responsibility of the employee to report any change in personal leave accrual rates on their time sheet.*
- k. New accrual rates begin at the start of the next pay period following employee's anniversary date.

- l. Regularly scheduled days off (i.e. Saturdays, Sundays, and legal holidays) occurring during a period in which personal leave has been granted shall not be charged against accrued personal leave.
- m. The employee will submit a report showing personal leave earned, personal leave used, and personal leave accrued on their time sheet.
 - i. Holidays/Specials are not considered as personal leave.
 - ii. An employee may bank up to one-third of their annual personal leave allocation each year. *For example:* an employee who has been with the county ten years earns 23 days of personal leave for that year at the rate of 7.08 hours per pay period. By the end of the year, they may bank up to 7.67 days (61.3 hours). This will be added to their personal leave pool for future use.
 - iii. If an employee comes to work ill or injured, the department head or immediate supervisor will have the responsibility of determining if that employee is creating a health or safety issue for customers and/or other employees. If, in the best estimate of the department head or immediate supervisor, this is the case, the employee will be asked to return to their home to heal and they will be placed on personal leave.
 - iv. An employee who uses personal leave due to an illness must notify the department head no later than one (1) hour after normal starting time on each day of absence, unless circumstances surrounding the absence make such notification impossible. The department head should also be kept advised on the employee's progress and expected date of return to duty.
- n. Some merit employees and appointed department heads who were employed with the county prior to January 1, 2002 may have accrued hours in their Old Sick Leave account. Sick Leave was an accrued benefit provided to employees prior to the implementation of the Personal Leave Time benefit. The County Council approved for future use, the possession of any time an employee had accrued in their Sick Leave account. As such, if a merit employee or appointed department head is sick, injured or experiencing a health related issue that keeps them away from their workstation for more than three (3) consecutive work days, and the employee or department head has time in their Old Sick Leave account prior to the January 1, 2002, those employees will be required to do the following:
 - i. The first three (3) working days of leave will be drawn from one's PLT;
 - ii. The next period of time away will be drawn from one's Old Sick Leave account until all hours are expended;
 - iii. If the employee has no hours in an Old Sick Leave account, time away from the office will continue to be drawn from one's Personal Leave Time until all hours are expended;
 - iv. If the employee has expended all PLT and all Old Sick Leave time, they may be placed on Leave Without Pay status *if they have complied with the Family Medical Leave Act (FML)*.
 - v. When an employee leaves the county's employment, they will not be compensated for any unused Old Sick Leave hours that may remain in their account.
- o. If an employee is off work for more than three (3) working days due to an illness, injury, or a health related issue, the county may require an employee to present medical documentation from their doctor stating they are physically healthy and fit to continue or resume work. Such notice shall be provided to the department head and Human Resources before returning to work. If a certification is a requirement associated with an employee's job duties, the employee may be required to provide proof of recertification before returning to their job duties.

- p. If the employee is unable to resume work due to an illness, injury, or a health related issue:
 - i. An employee may be placed on Family and Medical Leave (FML) status:
 - ii. Personal Leave Time (PLT) shall not accrue if an employee is on FML status or Leave Without Pay status. Employees who are on FML or Leave Without Pay status and return to work part way through a month will accrue personal leave on a pro-rated basis for that month, if the employee normally works more than eighty (80) hours during the month.
- q. Refer to the following table for Personal Leave Time (PLT) accrual rates.

Your Anniversary Date	Personal Leave Days Accrued per Annum	Hours Accrued per Pay Period
From Hire Date thru 1 st Year you earn	18	5.54
On Your 1 st Anniversary date, you still earn	18	5.54
Beginning Your 2 nd Anniversary date, you earn	19	5.85
On Your 3 rd Anniversary date, you still earn	19	5.85
Beginning Your 4 th Anniversary date, you earn	20	6.16
On Your 5 th Anniversary date, you still earn	20	6.16
Beginning Your 6 th Anniversary date, you earn	21	6.47
On Your 7 th Anniversary date, you still earn	21	6.47
Beginning Your 8 th Anniversary date, you earn	22	6.77
On Your 9 th Anniversary date, you still earn	22	6.77
Beginning Your 10 th Anniversary date, you	23	7.08
On Your 11 th Anniversary date, you still earn	23	7.08
Beginning Your 12 th Anniversary date, you	24	7.39
On Your 13 th Anniversary date, you still earn	24	7.39
Beginning Your 14 th Anniversary date, you	25	7.70
On Your 15 th Anniversary date, you still earn	25	7.70
Beginning Your 16 th Anniversary date, you	26	8.0
On Your 17 th Anniversary date, you still earn	26	8.0
Beginning Your 18 th Anniversary date, you	27	8.31
On Your 19 th Anniversary date, you still earn	27	8.31
Beginning Your 20 th Anniversary date, you	28	8.62
On Your 21 st Anniversary date, you still earn	28	8.62
Beginning Your 22 nd Anniversary date, you	29	8.93
On Your 23 rd Anniversary date, you still earn	29	8.93
Beginning Your 24 th Anniversary date, you	30	9.24
On Future Anniversary dates, you still earn	30	9.24

C. Leave Without Pay

It is the policy of Cache County to grant leave without-pay for such things as personal health issues, educational pursuits, seeking election to county office (17-15-26), or jury and witness duty associated with private litigation. Such leave shall not be regarded as an acquired right by department heads or employees, and shall be granted only when County services will not be adversely affected.

1. An employee must have used all of their accrued compensatory time and personal leave before requesting leave without pay. Merit employees are eligible for leave without pay for a period not to exceed six (6) months. If additional leave without pay time off is needed, a department head or merit employee must re-apply for such leave.
2. A memo stating the purpose, the duration, and any conditions of leave, with the requested dates of when leave begins and ends, must be submitted by the employee to their department head, and approved by the Director of Human Resources and the County Executive before the leave may be granted. An employee who fails to report for work within three (3) working days at the end of leave without pay shall be considered to have resigned.
3. During leave without pay, personal leave time (PLT) shall not accrue. An employee on leave without pay status shall not receive any other employee benefits during leave without pay not specifically referenced herein.
 - a. An employee desiring health insurance coverage during a leave without pay period may apply for COBRA health care coverage if they contact Human Resources and make the necessary arrangements beforehand. Employees on leave without pay must pay the entire insurance premium during the leave without pay period.
 - b. Leave without pay may be granted by the department head to an employee, for short periods of time (one or two days), for the purpose of:
 - i. Attending funerals of close friends or relatives when the employee does not have personal leave; or
 - ii. To handle personal matters which require time away from work and the employee does not have personal leave.
 - iii. Leave without pay of this nature will not disrupt the accrual of employee benefits.

D. Absence Without Leave

An employee absent for three (3) consecutive working days without notice to their department head, and without sufficient reason, such as health issues that render one incapacitated or acts of God, shall be considered to have resigned.

E. Process for Newly Hired Employee Enrollment

Newly hired employees are required to participate in a County orientation training. Human Resources will coordinate and conduct the orientation meeting and will instruct the employee on the benefits available to them as a merit employee. Non-merit employees will also participate in an abbreviated orientation meeting wherein they will complete the necessary documentation to sign up for the direct deposit payroll program and other required documentation. Merit employees who are newly hired or rehired will be instructed to go to the PEHP on-line portal to enroll in medical, dental, life, vision and other options. ***Their enrollment window is 30 days from the date of hire.***

1. ***Once the newly hired merit employee has selected which benefits they desire, the employee must go to the PEHP website (PEHP.org) and follow the on-line enrollment***

process. Upon completion by the newly hired employee, medical, dental, and vision benefits will become effective the first of the month following 60 days from date of hire.

2. Life insurance options have a 60 day enrollment window. The county encourages a newly hired employee to enroll within the 30 day enrollment time period from the date of hire, however if an employee does not [enroll], and chooses to enroll within 60 days of their hire date, PEHP would accept the paper enrollment up to the 60th calendar day.
3. The FLEX Spending Account (FSA) benefit (refer to subsection O in this section) also has a separate master policy that specifically states members have a 60 day enrollment window. If a newly hired employee elected to have a FLEX account and wanted to change the amount past the 30 days, but within 60 days, PEHP would accept the new amount via a paper enrollment.
4. The Health Savings Account (HSA) is a benefit available to an employee who chooses to enroll in the High Deductible Health Plan (HDHP) (refer to subsection P in this section).

F. Insurance

1. COBRA Insurance

Insurance, under the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985, is available for merit employees, full-time appointed department heads, and elected officials who:

- Currently participate on the county's health insurance plan, and
 - Who terminate employment, or
 - Work hours are reduced which makes the employee no longer eligible to participate in the county's health insurance plan.
- a. An employee has the right to continue to participate in a COBRA program for up to eighteen (18) months at the employee's expense subject to current state and federal laws.
 - b. Eligible dependents may also extend coverage, at their expense, for up to a total of thirty-six months in the event of the employee's death, divorce, legal separation, or entitlement to Medicare benefits, or when a child ceases to be eligible for coverage as a dependent under the terms of the plan, subject to current state and federal laws.
 - c. In all cases of extended insurance coverage as provided for by law, the employee or the dependents of the employee desiring such coverage must pay the entire cost of such coverage.

2. Dental Insurance

Merit employees, full-time appointed department heads, and elected officials are eligible for dental insurance benefits. The County's dental plan is currently cost shared by the county and the employee with each paying one-half of the monthly premium. A newly hired merit employee may enroll within 60 calendar days of their start date. If any employee does not enroll within the enrollment period allowed, the next available enrollment will be during the next open enrollment period.

- a. When an employee enrolls in the dental insurance plan, dental premiums are withheld on the same payment schedule as the county's medical health insurance.

3. Health Insurance

Merit Employees, full-time appointed department heads, and elected officials are eligible for health care insurance benefits. Under the county's current health care plan with PEHP, the county pays 85% of the premium of the Advantage, Summit, or STAR plans for full-time merit employees, full-time appointed department heads, and full-time elected officials, *if the employee and their spouse participate in the county's wellness program*. For those employees who choose the Preferred Care plan, the county will pay the same amount equal to 85% of the Advantage Care plan toward the Preferred Care plan, with the employee paying the balance.

- a. Unlike the dental insurance, a newly hired merit employee may enroll in the health insurance plan within 60 days of their hire date. When an employee enrolls on the health insurance plan, premiums are withheld from the employee's check biweekly. Upon the County withholding the next month's premium (one month in advance) the health insurance coverage becomes effective the first day of the month.
 - i. When a month has three pay periods, the health insurance will only be withheld from the first two paychecks in that month.
 - ii. Regarding employees who leave the county's employment, one of the following will apply:
 - a. If, for any reason, an employee leaves the county's employment *between the first of the month and the first paycheck*, no medical premiums will be withheld from the employee's final paycheck and medical insurance coverage will terminate on the last day of the month in which the employee leaves the county's employment.
 - b. If, for any reason, an employee leaves the county's employment *between the first and second paycheck of the month*, the employee's half of the medical premium captured in the first paycheck of the month will be refunded in their final paycheck. Medical insurance coverage will then terminate on the last day of the month in which the employee leaves the county's employment.
 - c. If, for any reason, an employee leaves the county's employment *between the second paycheck and the end of the month*, the medical insurance coverage will then continue through the end of the next month and no refund will be issued.
- b. An employee who chooses to not enroll in health care benefits upon starting with the County must wait until the annual open-enrollment period to do so. The only exception to this policy is if a merit employee or elected official experiences a life-changing event within their personal life (e.g. birth of a child, death of a dependent, loss of benefits when covered by spouse, etc.). Then they must enroll or make changes to their policy within 30 days of the life-changing event. It is the responsibility of the employee to ensure their health care insurance is accurate, complete, and current. Failure to do so will then prohibit enrollment or changes until the annual open-enrollment period.
- c. The County pays a stipend to full-time eligible employees and elected officials who provide proof of coverage through other insurance sources, who elect not to participate in the health insurance program, or who elect single coverage only. Those who elect two-party coverage or family coverage are not eligible for the stipend payment.

- d. If, during the course of employment, an employee dies, the county will pay the full health insurance premium for the deceased employee's spouse/family for a period of four months as long as the employee meets the following criteria at the time of death:
 - i. The employee is a merit employee with benefits
 - ii. The employee is enrolled in the county's health care plan
 - iii. The county will cover only the spouse/family members who are specified on the deceased employee's current health insurance enrollment form or those who legally meet the health insurance provider's criteria (i.e. children must be younger than 26 years of age and unmarried).

4. Life Insurance

Elected officials and merit employees are eligible for life insurance benefits. Non-merit and temporary employees are not eligible for life insurance benefits.

Rates and full details of insurance programs are subject to change by the insurance company. To obtain the most current coverage information contact Human Resources.

5. Long Term Disability Insurance

Long Term Disability (LTD) insurance is available to all merit employees, full-time appointed department heads, and elected officials who are covered under the Utah State Retirement System. The insurance benefits begin after a continuous three month period of total disability.

- a. Within one year of the last day worked, the county will make a reasonable effort, consistent with the county's need, to reinstate an employee to the same position, if available or to a similar position if available. However, the county will not guarantee that the employee will be reinstated to any position.
- b. Under the Utah Retirement System any merit employee who has reached the minimum required number of years to qualify for retirement, will not be eligible for LTD. *For example:* an employee who is a member of the Tier I Public Safety System and has 20 years or more of service and becomes ill or injured to the point of disability, the Utah Retirement System will then make arrangements for that employee to retire, regardless of their age. For an employee who is a member of the Tier I Public Employees System and has 30 years or more of service, the Utah Retirement System will then make arrangements for the employee to retire, regardless of their age.

G. Wellness Program

The county has an active wellness program that compliments the county's health insurance benefits. Our wellness program is designed to assist an employee and their family in working toward better physical, nutritional, and emotional health. Through the help, information and ongoing support offered through the county's wellness program, you may achieve the better health you desire.

An employee, and their spouse if applicable, who fall outside of the biometric standards set each year for the county will receive the guidance of a health coach. The employee and/or spouse set and achieve goals, find motivation, and learn to take control of their own wellness. Each health program is designed to fit your needs and no one but you and your health coach know what your goals and health desires may be. Each coach has a background in the health or behavioral sciences to ensure you receive the best support possible.

H. Unemployment Insurance

In accordance with state and federal law, and based on hours of employment, an employee has unemployment compensation benefits through the Utah Department of Workforce Services. An employee who has recently separated employment functions from the County may go to the nearest office for Workforce Services and they will assist you. This benefit is not extended to volunteers who are non-compensated for their time and service.

I. Retirement

There shall be no set retirement age for County employment. Merit employees and appointed department heads, at their personal discretion, may choose to retire at any time in accordance with the regulations of the Utah Retirement Systems. Employees anticipating retirement should notify their department head as far in advance as possible so that plans for their replacement can be made.

1. Recognition Program for Merit Employees and Department Head Retirees

To show the county's appreciation for tenured service, the county has created a program to recognize retiring employees and department heads. The Utah Retirement Systems criteria for retirement will be observed:

Public Employees		Public Safety	
Tier I	Tier II	Tier I	Tier II
Retire at any age with 30 years of service	Retire at any age with 35 years of service	Retire at any age with 20 years of service	Retire at any age with 25 years of service
Retire at age 60 with 20 years of service	Retire at age 60 with 20 years of service	Retire at age 60 with 10 years of service	Retire at age 60 with 20 years of service
Retire at age 62 with 10 years of service	Retire at age 62 with 10 years of service	Retire at age 65 with 4 years of service	Retire at age 62 with 10 years of service
Retire at age 65 with 4 years of service	Retire at age 65 with 4 years of service		Retire at age 65 with 4 years of service

- a. A retiring qualified employee who leaves the county in good standing and has more than twenty (20) years of full-time service will be honored at a reception event and receive a gift commensurate with their years of service from the county.
- b. A retiree who leaves in good standing with the county, and has more than ten (10) years and less than twenty (20) years of full-time service to the county will be honored at a reception event and receive a gift commensurate with their years of service from the county.
- c. The retiree's department will be responsible for planning, organizing, advertising, set-up and clean-up, procuring food, drink, plastic ware, and other incidental items associated with the event. All associated activities and expenses must be pre-approved by the retiree's department head, the Director of Human Resources, and the County Executive.
- d. An employee who leaves the county for reasons other than retirement will not receive a county-funded reception or recognition gift. If the department would like to have a small farewell party for the employee, they may do so through a donation and/or "pot luck" arrangement provided by the employees.

J. Social Security Benefit

Cache County participates in the Federal Government's Social Security Program. An employee of the county automatically participates in the federal Social Security program as administered by the United States Government. This is a system of retirement benefits based on equal employer and employee contributions to public insurance reserves. Cache County matches the employee's contribution to this plan. An employee may obtain information on current policies and benefits by contacting the Social Security Administration.

K. Utah Retirement System

The Utah Retirement Systems (URS) is a State of Utah program that serves Utah public employees with retirement and insurance benefits. It operates the Contributory Retirement System, the Non-contributory Retirement System, the Firefighters' Retirement System and the Public Safety Retirement System for all merit employees of the county. Merit employees who meet the requirements must be enrolled in one of the systems depending upon their occupation and date of hire. Non-merit and temporary employees are not eligible to participate in the program.

1. Sworn correctional and law enforcement officers of the Sheriff's Office are enrolled in the URS Public Safety Retirement System.
2. Full-time fire fighters are enrolled in the URS Firefighters' Retirement System.
3. All other merit employees will be certified in the URS Public Employees Retirement System. Employees hired after December 31, 1990 are enrolled in the URS Non-contributory Retirement System. Eligible employees hired on or prior to December 31, 1990 are enrolled in the Contributory Retirement System unless they have exercised the option to transfer to the Non-contributory Retirement System.
 - a. Eligibility for Tier 1 elected or appointed officials' exemptions is based upon minimum earnings requirements (MER), as provided in Utah Code Ann. §49-12-407 and §49-13-07.
 - b. Eligibility for Tier 2 elected officials or appointed department heads' exemption is based upon working full-time as identified in Section VI subsection E-1-a.
 - c. Appointed Department Heads/Officials must be recorded in county council meeting minutes.
 - d. Elected officials may not exempt from the Defined Contribution four-year vesting requirements
4. Each of the retirement systems are designed to pay, upon retirement, a monthly income for life based upon the average salary before retirement and the number of years of service. They also carry a death benefit, payable to beneficiaries.
5. Employees must work a minimum of four (4) years in order to be eligible for monthly benefits at retirement, unless they have worked for another entity also enrolled in the Utah State Retirement System.
 - a. If an employee has worked for another entity in which they were enrolled in the Utah State Retirement System, the employee will need to check with the Utah State Retirement Systems Office, concerning length of service required.
 - b. For additional information, contact the County's Human Resources Office or the URS office, located at 540 East 200 South, Salt Lake City, UT 84102.

L. Workers' Compensation

Workers' compensation is a form of insurance providing wage replacement and medical benefits to employees who are injured or become ill due to job related duties. Cache County provides Workers' Compensation benefits to all County employees and volunteers who become injured on the job and cannot perform their normal duties or who contract occupational diseases as covered under The Workers' Compensation Act. Employees as defined in 34A-2-104 Utah Code Annotated are entitled to Workers' Compensation benefits.

When a job related illness or injury occurs, the employee or volunteer must inform their immediate department head, or if appropriate, their immediate supervisor of the incident.

1. No matter how slight the injury may seem, an employee shall report any work-related injury or illness immediately to their department head or supervisor. Failure to report may result in benefits being lost or reduced.
2. The department head or supervisor will assist the individual in completing and submitting a Cache County *Employee Report of Incident* form to the Director of Human Resources. Human Resources will coordinate with the county's workers' comp carrier and the employee to ensure thorough and timely services are provided.
 - a. Any injury or illness must be reported to Human Resources whenever an employee is seen by a health care provider.
 - i. Utah Occupational Safety and Health (Utah OSHA) must be notified within EIGHT (8) HOURS if any work related injury or illness results in death, amputation, fracture of a major bone or hospitalization for more than observation. The department head or supervisor must contact HR and the county executive should an incident of this magnitude occur.
3. Employees injured while on the job shall visit WorkMed when medical attention is necessary. After the initial visit to WorkMed, the employee may switch to a physician of their choice. Employees failing to use a Preferred Provider may be responsible for payment of medical bills. Employees switching from WorkMed to a private physician are to notify Human Resources.
4. An employee who has been injured or becomes ill while on the job and is expected to miss three (3) or more work days shall be placed on Family Medical Leave (FML) during their absence from work. The department head shall notify the Director of Human Resources when an employee returns to work.
 - a. By State statute, workers' compensation benefits do not begin until the fourth day of injury. As such, an employee who suffers an injury or illness while on the job shall satisfy the first three days (24 hours) from their personal leave time. Beginning on the fourth day, workers' compensation coverage shall begin.

TIME	
Time Off Work Reported by Doctor	Payments by Workers' Comp
Less than 3 days	None
1 to 14 days	All days except first 3
More than 14 days	All days including first 3

5. Workers' compensation is paid at the rate of two-thirds of an employee's weekly hourly rate. Once coverage begins, an employee has the option of adding hours from their Personal Leave Time to the workers' compensation to maintain their full weekly gross pay level.
6. Upon returning to work from worker's compensation status, the employee shall resume the same or comparable position. If the employee in the opinion of the doctor cannot perform the duties of the position from which leave was taken, the department head and the Director of Human Resources shall determine if reasonable accommodations can be made. If reasonable accommodations cannot be made the department is not required to accept the employee for work. The department head may at their discretion request a second opinion to verify the physician's findings provided the department pays any fees. A job description should be sent to the verifying physician.
 - a. If the employee does not return when released from the doctor's care, the department head shall notify the employee by certified mail that (s)he is on unapproved leave and expected to return to work immediately. Any employee who does not report as directed and makes no contact with the department head within three (3) days following the receipt of certified mail or signed receipt of delivery, shall be considered to have resigned and will be terminated.
 - b. An employee who returns to work from workers' compensation status and whose performance is subsequently found to be unsatisfactory may be discharged according to the provisions of the Cache County Performance Improvement Policy.
 - c. The County may require an employee to present medical certification from his/her doctor of fitness to continue or resume work, or of inability to resume work.
7. All medical expenses including prescription drugs incurred while treating on-the-job injuries shall be submitted through the workers' compensation carrier and not through the County's health insurance plans.
8. Any employee, elected official, or volunteer who is found to be guilty of providing inaccurate or false information for the purpose of obtaining workers' compensation benefits will be disciplined up to and including termination.

M. Training Programs

Cache County recognizes the importance of providing training required for the job. When a position is being filled, every effort should be made to fill the position with an individual who already has the training required for the job.

1. In cases where the job requirements change or additional certification is required, the county will provide the cost of the training, if the employee achieves a passing grade during the first attempt or successfully completes the training if non-graded. If the employee must re-take a class, etc., the employee is responsible for any additional cost of the training.
2. Factors which will be considered when deciding whether an employee should receive training are:
 - Applicability to employment;
 - Length of service;
 - The department head's recommendation;
 - Available alternatives;
 - Available budget or budget limitations;
 - The benefit to the County; and
 - The cost of the training.

N. Contributing Personal Leave

If an employee has expended all of his or her compensatory time, all hours from their old sick leave pool, and their personal leave pool, with prior approval by the County Executive and the Director of Human Resources, another employee may contribute up to 40 hours of their own personal leave to the employee in need.

The department head, the employee in need of personal leave, or any other employee may not request the contribution. The decision to contribute personal leave must be strictly voluntary by the contributing employee.

1. Request to contribute personal leave must be in written form and submitted to the Director of Human Resources. The request should outline the reason(s) and justification for the contribution, and be signed and dated by the contributing employee.
2. Holidays/Specials cannot be donated as personal leave. Sick leave hours from an employee's old sick leave pool are not eligible for the contributing leave policy.
3. The receiving employee must be a merit employee.

O. Flexible Spending Accounts

A Flexible Spending Account (FSA) is another element of a 125 Cafeteria plan that is regulated by the Internal Revenue Service (IRS) and allows employees who enroll in a FSA to set aside monies each pay period to be used for either healthcare expenses or dependent care costs. Since the employee's money is withheld for your FSA before taxes are withheld, this reduces the employee's tax obligations. The FSA program is available to any full-time or part-time merit employee.

1. An employee may begin participation during the county's open enrollment period only, unless he or she is a newly hired employee. A newly hired employee has up to 60 days following their hire date to enroll in the FSA program.
2. An employee may elect to have up to \$2,500 a year placed into their FSA for healthcare purposes and up to \$5,000 a year for dependent care. The employee must designate the amount of money that will be disbursed into their healthcare and dependent care reimbursement expense account during the enrollment period.
3. Funds may not be transferred from one expense account to the other; the amount the employee designates for healthcare reimbursement may not subsequently be used for reimbursement of dependent care expenses and vice versa.
4. Before the Affordable Care Act, also known as "Obamacare", one significant disadvantage to using an FSA is that funds not used by the end of the plan year are lost to the employee, known as the "use it or lose it" rule. Under the terms of the Affordable Care Act, an employee can carryover up to \$500 into the next year without losing the funds.
 - a. The Internal Revenue Service authorized an optional grace period of up to 2½ months that employers can use in their plans, allowing use of the funds for up to 2½ months after the end of the plan year.
5. Unlike healthcare FSAs, dependent care FSAs are not "pre-funded"; employees cannot receive reimbursement for the full amount of the annual contribution on day one. Employees can only be reimbursed up to the amount they have had deducted during that plan year.
 - a. If married, both spouses must earn income for the Dependent Care FSA to work. The only exception is if the non-earning spouse is disabled or a full-time student. If one

spouse earns less than \$5,000 then the benefit is limited to whatever that spouse earned.

6. Contributions and reimbursements made through a FSA may not be included as a deduction on your income tax return.
7. An FSA may be a good option for providing monies to purchase needed benefits for you and your family, as well as reducing the amount of taxes you pay on your annual earnings. If you are interested, contact Human Resources for additional information.

P. Health Savings Accounts

A Health Savings Account (HSA) is a tax-advantaged medical savings account available to county employees who are enrolled in the county's high-deductible health plan (HDHP). The funds contributed to an HSA are not subject to federal income tax at the time of deposit. Unlike a Flexible Spending Account (FSA), HSA funds roll over and accumulate year to year if not spent. HSAs are owned by the individual and funds may currently be used to pay for qualified medical expenses at any time without federal tax liability or penalty.

1. Over the Counter (OTC) medications cannot be paid with HSA dollars without a doctor's prescription.
2. Withdrawals for non-medical expenses may provide tax advantages if taken after retirement age, and they incur penalties if taken earlier.
3. To be eligible for an HSA with the county, you *must* enroll in the HDHP STAR Plan.

**CACHE COUNTY
ORDINANCE NO. 2014 - 09**

**AN ORDINANCE OF THE COUNTY COUNCIL OF CACHE COUNTY, UTAH,
REPEALING CACHE COUNTY ORDINANCE 90-08 WHICH FORMERLY
ESTABLISHED POLICY FOR EXEMPTION, DEFERRAL AND SETTLEMENT
OF REAL PROPERTY TAX OBLIGATIONS**

WHEREAS, Cache County Ordinance 90-08 conflicts with relevant Utah State Tax Code; and

WHEREAS, relevant Utah State Tax Code addresses the proper handling of exemption, settlement and deferral of tax obligations; and

WHEREAS, regarding the public welfare, it is in the best interest of Cache County and its citizens to repeal this ordinance,

NOW, THEREFORE, The County Legislative Body of Cache County ordains as follows:

That pursuant to the statutory authority granted under Utah Code Ann. §17-53-201 and §17-53-223 the Cache County Council repeals CACHE COUNTY ORDINANCE 90-08. This Ordinance shall take effect immediately upon adoption and publication, in the manner provided by Utah Code Ann. §17-53-208(6).

PASSED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS
SEPTEMBER 23, 2014.

	In Favor	Against	Abstained	Absent
Val K. Potter	X			
Kathy Robison	X			
Craig "W" Buttars	X			
Greg Merrill	X			
Jon White	X			
Cory Yeates	X			
Gordon A. Zilles				X
Total	6			1

CACHE COUNTY

By: _____

Val K. Potter, Chairman

ATTEST:


Jill N. Zollinger, County Clerk



Publication Date: October 8, 2014

RESOLUTION NO. 2014 - 19

A RESOLUTION INCREASING THE BUDGET APPROPRIATIONS FOR CERTAIN COUNTY DEPARTMENTS.

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-22 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2014 are reasonable and necessary; that the said budget has been reviewed by the County Finance Director with all affected department heads; that a duly called hearing has been held and all interested parties have been given an opportunity to be heard; that the County Council has given due consideration to matters discussed at the public hearing and to any revised estimates of revenues; and that it is in the best interest of the County that these adjustments be made.

NOW THEREFORE, it is hereby resolved that:

Section 1.

The following adjustments are hereby made to the 2014 budget for Cache County:

See attached

Section 2.

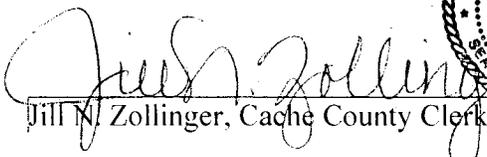
Other than as specifically set forth above, all other matters set forth in the 2014 budget shall remain in full force and effect.

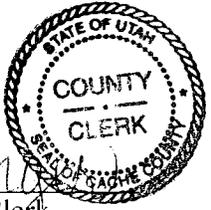
Section 3.

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

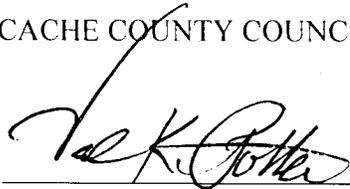
This resolution was duly adopted by the Cache County Council on the 23th day of September, 2014.

ATTESTED TO:


Jill N. Zollinger, Cache County Clerk



CACHE COUNTY COUNCIL


Val K. Potter, Chairman

BUDGET OPENING

Resolution: 2014-19
 Hearing: September 23, 2014 6:00 PM

Department	Account	Title	Description	Adjustment
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GENERAL FUND **Adopted Budget: \$23,332,681** **Proposed Budget: \$23,365,149**

Revenues

GRANTS	100-33-10400	FED GRANT- HOMELAND SECURITY	Proj 2-001 Hazmat Supplies - St Utah	13,968
CONTRIB./TRANSFERS	100-38-73000	CONTRIBUTIONS- OTHER	Powder Mountain water study	18,500

Total Revenue Adjustment: 32,468

Expenditures

WATER DEVELOP.	100-4115-310	PROFESSIONAL & TECHNICAL	Powder Mountain water study	18,500
FINANCE	100-4132-110	SALARY	FTE transfer to Finance Department	7,200
FINANCE	100-4132-130	EMPLOYEE BENEFITS	FTE transfer to Finance Department	4,000
TREASURER	100-4143-110	SALARY	FTE transfer to Finance Department	(7,200)
TREASURER	100-4143-130	EMPLOYEE BENEFITS	FTE transfer to Finance Department	(4,000)
PS ADMIN / SUPPORT	100-4211-330	EDUCATION & TRAINING	Cost overrun communications	(4,500)
PS ADMIN / SUPPORT	100-4211-280	COMMUNICATIONS	Cost overrun communications	4,500
FIRE DEPARTMENT	100-4220-254	HLS -NON-CAPITALIZED EQUIPMENT	Cover EOY Expenditures	15,668
FIRE DEPARTMENT	100-4220-280	COMMUNICATIONS	Cover EOY hazardous material grant close out	1,500
FIRE DEPARTMENT	100-4220-450	HAZARD/MATERIALS SUPPLIES	Cover EOY Expenditures	(1,700)
FIRE DEPARTMENT	100-4220-486	FIRE PREVENTION PROMO-SUPPLIES	Cover EOY hazardous material grant close out	(1,500)
NON-DEPARTMENTAL	100-4150-560	AUDIT	Expanded audit scope	38,300
NON-DEPARTMENTAL	100-4150-580	UNEMPLOYMENT COMPENSATION	Expanded audit scope	(38,300)
RODEO	100-4621-115	OVERTIME PAY	Additional prize money and misc services	(1,000)
RODEO	100-4621-221	ADVERTISING	Additional prize money and misc services	(1,000)
RODEO	100-4621-250	EQUIPMENT SUPPLIES & MAINT	Additional prize money and misc services	500
RODEO	100-4621-290	PRIZE MONEY & TROPHIES	Additional prize money and misc services	5,000
RODEO	100-4621-481	RODEO QUEEN CONTEST EXPENSE	Additional prize money and misc services	(730)
RODEO	100-4621-620	MISCELLANEOUS SERVICES	Additional prize money and misc services	1,250
RODEO	100-4621-621	CONTRACTS	Additional prize money and misc services	(2,900)
RODEO	100-4621-650	SPECIAL RODEO EVENTS	Additional prize money and misc services	(1,120)

Total Expenditure Adjustment: 32,468

MUNICIPAL SERVICES FUND **Adopted Budget: \$4,365,328** **Proposed Budget: \$4,463,328**

Revenues

CHARGES FOR SERVICES	200-34-31000	CLASS B CONTRACTS - MUNICIPAL	Additional contract work for municipalities	8,000
MISCELLANEOUS	200-36-90000	SUNDRY REVENUE	Surplus equipment sales	90,000

Total Revenue Adjustment: 98,000

Expenditures

CLASS - B ROADS	200-4415-250	EQUIPMENT SUPPLIES & MAINT	Additional fuel costs; chip & seal costs	(20,000)
CLASS - B ROADS	200-4415-251	NON-CAPITALIZED EQUIPMENT	Plate compactor	2,380
CLASS - B ROADS	200-4415-254	FUEL	Additional fuel costs	15,000
CLASS - B ROADS	200-4415-410	ROAD MAINTENANCE	Gates for Mt. Pisgah	3,000
CLASS - B ROADS	200-4415-412	CHIP & SEAL ROADS - COUNTY	Additional chip & seal costs	2,000
CLASS - B ROADS	200-4415-414	CHIP & SEAL ROADS - MUNICIPAL	Additional contract work for municipalities	7,120
CLASS - B ROADS	200-4415-620	MISC SERVICES	Plate compactor	(1,500)

BUDGET OPENING

Resolution: 2014-19
 Hearing: September 23, 2014 6:00 PM

Department	Account	Title	Description	Adjustment
CLASS - B ROADS	200-4415-740	CAPITALIZED EQUIPMENT	Road side spray truck; 1 ton flatbed	110,000
CLASS - B ROADS	200-4415-760	NEW ROAD CONSTRUCTION-CAPITAI	Delayed road constr. - 500 East Millville	(20,000)
Total Expenditure Adjustment:				98,000

SENIOR CENTER *Adopted Budget: \$708,217* *Proposed Budget: \$710,717*

Revenues				
GRANTS	240-33-10000	FEDERAL GRANTS-CNS -RSVP FUNDS	Grant increase - training/technical assistance	2,500
Total Revenue Adjustment:				2,500
Expenditures				
SC - RSVP	240-4973-240	OFFICE SUPPLIES	Grant increase - training/technical assistance	2,500
Total Expenditure Adjustment:				2,500

AIRPORT *Adopted Budget: \$829,183* *Proposed Budget: \$829,183*

Revenues				
Total Revenue Adjustment:				-
Expenditures				
AIRPORT	277-4460-230	TRAVEL	Repaving parking lot	(1,000)
AIRPORT	277-4460-250	EQUIPMENT SUPPLIES & MAINT	Repaving parking lot	(5,000)
AIRPORT	277-4460-261	SNOW REMOVAL	Repaving parking lot	(4,000)
AIRPORT	277-4460-262	WEED CONTROL - CHEMICAL	Repaving parking lot	(1,000)
AIRPORT	277-4460-290	FUEL	Repaving parking lot	(2,000)
AIRPORT	277-4460-620	MISC SERVICES	Repaving parking lot	(4,000)
AIRPORT	277-4460-730	IMPROVEMENTS	Repaving parking lot	17,000
Total Expenditure Adjustment:				-

DEBT SERVICE FUND *Adopted Budget: \$1,297,640* *Proposed Budget: \$1,297,640*

Revenues				
Total Revenue Adjustment:				-
Expenditures				
BOND PAYMENTS	310-4723-830	OTHER CHARGES	Continuing disclosure fees	3,000
BOND PAYMENTS	310-4723-999	CONTRIBUTION TO FUND BALANCE	Continuing disclosure fees	(3,000)
Total Expenditure Adjustment:				-

BUDGET OPENING

Resolution: 2014-19

Hearing: September 23, 2014

6:00 PM

Department	Account	Title	Description	Adjustment
CAPITAL PROJECTS - CANAL REBUILD		Adopted Budget: \$1,197,535		Proposed Budget: -\$40,175
Revenues				
GRANTS	400-33-70010	GRANTS OTHER- LOGAN CITY	Project completion	77,275
GRANTS	400-33-70015	GRANTS OTHER- CACHE HIGHLINE	Project completion	(182,450)
CONTRIB./TRANSFERS	400-38-70000	APPROPRIATED SURPLUS	Project completion	(1,132,535)
Total Revenue Adjustment:				(1,237,710)
Expenditures				
CANAL REBUILD	400-4115-481	CANAL REBUILD - DESIGN	Project completion	(90,627)
CANAL REBUILD	400-4115-482	CANAL REBUILD - CONSTRUCTION	Project completion	(1,147,083)
Total Expenditure Adjustment:				(1,237,710)

**Notice to be Posted by County
of Delinquent Property Tax
Settlement or Deferral**

UCA §59-2-1347
Form PT-034
PT-034.ai Rev. 1/00

Property Owner Information

Property owner name
THE ORIENTAL MISSION CHURCH

Property owner address
390 W 1000 N

City
LOGAN

State
UT

Zip
84321

Property Information

Parcel, serial, or account number
05-043-0033

Type of property
COMMERCIAL

Location or address
390 W 1000 N LOGAN, UT 84321

Legal description (including acreage)
BEG 490.5 FT N OF SE COR LT 5 BLK 24 PLT A LOGAN FARM SVY & TH N
89*52'35" W 119.98 FT TO E LN OF 400 W ST TH N 0*02'46" W ALG E LN OF
ST 180.39 FT TO S LN OF 1000 N ST TH S 89*52'35" E ALG S LN OF ST

Settlement or Deferral Information

Total property value _____	\$246,740.00
Total interest, penalties, and taxes due _____	\$14,385.10 \$17,618.38
Amount paid _____	\$.00
Amount abated _____	\$ 17,618.38
Amount deferred _____	\$.00

Comments

REQUEST THAT THE COUNCIL GRANT A SETTLEMENT OF ~~\$0.00~~ ^{17,618.38} *Mbk*
MEET REQUIREMENTS FOR RELIGIOUS EXEMPTION AND NEVER RECEIVED TAX
NOTICES THAT WERE MAILED TO CALIFORNIA UNTIL 7/15/14 LETTER FROM
TREASURER

County Approval

This property tax settlement/deferral has been approved by the county legislative body of:

Cache County on September 23, 2014

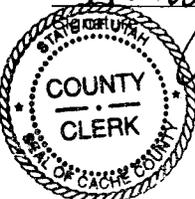
[Signature]

Signature

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Application for Settlement or Deferral of Delinquent Property Tax	UCA §59-2-1109 & 1347 Form PT-33 PT-033-1.ai Rev. 11/00
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This form should be used in conjunction with Form PT-33A "Agreement of Lien Holder For Deferral or Settlement of Delinquent Taxes". One Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

Property Owner Information

Property owner name ORIENTAL MISSION CHURCH, THE.	Home phone number —	Work phone number Local 435 512 1346 (213) 894-2336 (old)
Property owner address 424N WESTERN AVE		City LOS ANGELES
City LOS ANGELES		
State CA		Zip 90004-2604

Property Information

Parcel, serial, or account number 05-043-0033	Type of property (e.g., commercial, primary residential, etc.) Religious Fellowship / Rec Hall
Location or address 390W 1000N LOGAN, UT 84321	

Legal description (including acreage) **BEG 490.5 FT N OF SE COR LT 5 BLK 24 PLT A LOGAN FARM SVY & TH N 89°52'35"W 119.98 FT TO E LN OF 400W ST TH N 0°02'46" W ALG E LN OF ST 180.39 FT TO S LN OF 1000N ST TH S 89°52'35"E ALG S LN OF ST 120. FT (E 120 FT BR) TO NE COR SD LT 5 TH S 180.39 FT TO BEG CONT 0.50 AC M/B..**

Property Value and Tax Information

Year(s) of Delinquency (May go back five years)	Taxes	Penalty	Interest	Total
2010	2,551.27	63.78	774.79	3,389.84
2011	3,193.06	79.83	685.40	3,958.29
2012	3,187.14	79.68	418.38	3,685.20
2013	3,124.22	78.11	149.44	3,351.77
2014	3,233.28			
Total	15,288.97	301.40	2,028.01	17,618.38

Current year market value of property (Attach copy of most recent valuation/tax notice)	\$ 246,740.00
Amount received from home owner/mobile home owner (circuit breaker) tax credits	\$ 0.00
Amount owner offers in settlement (Attach proposed payment schedule)	\$ 0.00
Amount to be deferred	\$

I/we have exhausted efforts to obtain funds to pay the delinquent taxes. I/we have contacted the lending institutions and other potential sources of funds, such as friends and relatives, identified below:

1. _____
2. _____
3. _____

Attach the following:

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Owner's statement of circumstances and request for relief. 2. Most recent valuation/tax notice. 3. Proposed payment schedule. 4. Financial Summary (back of this form) | <ol style="list-style-type: none"> 5. Copies of last 5 years' filings with I.R.S. NA 501(C)(3) 6. Form PT-33A, "Agreement of Lien Holder for NA Deferral or Settlement of Delinquent Taxes". 7. Other documentation as required. |
|--|---|

Signature

I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of property owner(s) X Youngjin Park	Date 09/15/2014
X	

Financial Summary

Form PT-33 - Page 2
PT-033-2.ai Rev. 11/00

Income From Previous Five Years

Sources of Income	Year:	Year:	Year:	Year:	Year:
Salary	\$	\$	\$	\$	\$
Social security	<i>See Attached</i>				
Dividends and interest					
Real estate income					
Business income					
Any assets transferred to relatives					
Total	\$	\$	\$	\$	\$

Current Year Assets		Current Year Liabilities	
Bank accounts and cash on hand		Notes payable to banks, relatives and others	
Name of institution	Amount	Description	Monthly Pymt
<i>JPMorgan Chase Bank</i>	<i>\$9,272.26</i>	<i>N/A</i>	<i>\$</i>
Cash on hand			
Total	\$	Total	\$
Other real estate (exclude subject property)		Real estate mortgage payable	
Parcel no./acreage/description	Market Value	Lender/type/maturity/property identification	Monthly Pymt
<i>N/A</i>	<i>\$</i>	<i>N/A</i>	<i>\$</i>
Total	\$	Total	\$
Stocks, bonds and securities		Unpaid medical expenses	
Description	Market Value	Medical facility/patient/illness	Monthly Pymt
<i>N/A</i>	<i>\$</i>	<i>N/A</i>	<i>\$</i>
Total	\$	Total	\$
Other assets (vehicles, accounts receivable, etc.)		Other debts (credit cards, utility payments, etc.)	
Description	Market Value	Description	Monthly Pymt
<i>N/A</i>	<i>\$</i>	<i>N/A</i>	<i>\$</i>
Total	\$	Total	\$
Total Assets		Total Liabilities	
\$		\$	

NA

Agreement of Lien Holder For Deferral or Settlement of Delinquent Taxes	UCA §59-2-1347 Form PT-33A PT-033a.ai Rev. 4/00
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General Information

Lien Holder (company or individual)

Contact person	Daytime phone number
Property owner/borrower name	Amount of lien \$
Parcel, serial, or account number	Type of property (e.g., commercial, primary residential, etc.)
Property location or address	

We, as lien holder, have been notified that there are delinquent taxes on this property that will cause this property to be sold for taxes unless all delinquent taxes, penalties, and interest are paid by the date of the final tax sale. We have been notified by the property owner/borrower that he/she is applying for a settlement or deferral of the delinquent property taxes under UCA §59-2-1347, and we have no objections to the application. We also agree to establish and maintain an escrow account to provide for the timely payment of current and future taxes.

We also request that in the event the settlement or deferral is not granted, we be immediately notified so that we can take action to protect our interest in the property.

Signature

I give consent to allow a deferral to be granted at the discretion of the county legislative body.

Name of holder of any mortgage or trust deed outstanding on the property

Authorized signature

X

Sep 15, 2014

The Honorable Members,
Cache County Council

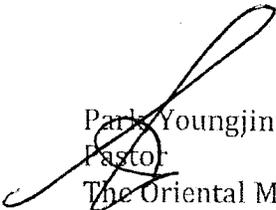
I am the pastor of the Oriental Mission Church in Logan since January 2014. I humbly request that the Cache County Council re-evaluate the property taxes charged to the church building located at 390 W 1000 N, Logan. This property has been solely used for religious purposes since its establishment in 2006.

There was a communication breakdown between the Cache County office, the headquarters of the Oriental Mission Church, and the Logan congregation. The owner of the property is the headquarters of the Oriental Mission Church in Los Angeles, CA. All the tax documents issued by the County have been mailed to the headquarters. Apparently, the yearly tax-related documents from 2010 to date did not gain attention from the headquarters business manager because the Logan congregation was responsible for maintenance of the church building and any charges due on the building. The congregation and I were not aware of this County tax matter until the headquarters forwarded the County's ultimatum on September 9th this year. These taxes would result in seizure of the building and the end of a small minority church.

We are a small, mostly Korean speaking congregation, with only about 20 members including college students and children. Since its establishment, the congregation has barely managed through external help (donations and volunteer translators). Although we admit to the mistake of not being in close contact with the County office, the congregation cannot afford paying the taxes charged from 2010 to 2014. From now on, I will make my best effort to keep up with any legal responsibilities to the County.

The property has been used exclusively as a Christian church and was not charged for the property taxes through 2009. So I believe that it could be validly exempted from the property taxes. I truly appreciate your consideration and service to Cache County.

Sincerely,



Park Youngjin
Pastor

The Oriental Mission Church
390 W 1000 N
Logan UT 84321

Yanghee Kim, Ph.D.
Associate Professor
Utah State University
Provided translation assistance