

APPROVED

**CACHE COUNTY
COUNCIL MEETING
MINUTES
APRIL 14, 2015**

**COUNTY COUNCIL MEETING
April 14, 2015**

<u>NATURE OR ORDER OF PROCEEDING</u>	<u>DATE</u>
AMBULANCE – Hyrum.....	2
APPOINTMENT – Buttars, Craig W-Cache County Weed Board.....	1
APPOINTMENT – Gurr, Slade-Special Investigator for Cache County Attorney’s Office	1
BLACK AND WHITE DAYS – Richmond	5
BOARD OF EQUALIZATION	3
BUDGET – Public Hearing Set–April 28, 2015-6:00 p.m.-Open 2015 Budget	3
BUILDING PERMITS	2
BUTTARS, CRAIG W– Appointment-Cache County Weed Board	1
CACHE VALLEY COMMUNITY HEALTH CENTER – Findings of Fact.....	3
CLOUD SEEDING REPORT	2
DECLARATION – Day of Prayer in Utah-May 7, 2015	2
DEFERRALS – Resolution No. 2015-04-Setting Forth the Compliance Policy for Property Tax.....	3
FINDINGS OF FACT – Cache Valley Community Health Center & Sunshine Terrace Foundation, Inc.	3
GURR, SLADE – Appointment-Special Investigator for Cache County Attorney/s Office.....	1
HEALTH DAYS PARADE – Saturday, May 9, 2015 at 10:00 a.m.	5
PILT FUNDING.....	5
PROPERTY TAX DEFERRAL REQUESTS	4
PROPERTY TAX DEFERRALS – Resolution No. 2015-04-Setting Forth the Compliance Policy for.....	3
PUBLIC HEARING SET – April 28, 2015-6:00 p.m.-Open 2015 Budget	3
RESOLUTION NO. 2015-04 – Setting Forth the Compliance Policy for Property Tax Deferrals	3
RICHMOND BLACK AND WHITE DAYS	5
ROAD AND WEED DEPARTMENT REPORTS	2
ROAD IMPROVEMENT COST RECAPTURE	2
SUNSHINE TERRACE FOUNDATION, INC. – Findings of Fact	3
UAC 2015 MANAGEMENT CONFERENCE – April 29, 30, May 1, 2015-Utah Valley Convention Center	4
WARRANTS – 03-21-2015 to 03-27-2015, 03-25-2015 to 04-03-2015	1
WATER CONSERVANCY DISTRICT UPDATE	2
WEED AND ROAD DEPARTMENT REPORTS	2

CACHE COUNTY COUNCIL MEETING
April 14, 2015

The Cache County Council convened in a regular session on April 14, 2015 at 5:00 p.m. in the Cache County Council Chamber at 199 North Main, Logan, Utah.

ATTENDANCE:

Chairman: Kathy Robison
Vice Chairman: **G. Gregory Merrill absent.**
Council Members: David Erickson, Val Potter, Jon White, Cory Yeates & Gordon Zilles.
County Executive: Craig "W" Buttars
County Clerk/Auditor: Jill N. Zollinger
County Attorney: Tony Baird

The following individuals were also in attendance: Janeen Allen, Steve Baugh, Lee Edwards, Billy Flessner, Pastor Ron Flessner, Sharon L. Hoth, Josh King, Dave Nielsen, Travis Peterson, Director Josh Runhaar, Dianna Schaeffer, Chris Slater, Jason Winn **Media:** Shannon Nielsen (Herald Journal), Jennie Christensen (KVNU).

OPENING REMARKS AND PLEDGE OF ALLEGIANCE

Council member Yeates 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. Potter seconded the motion. The vote was unanimous, 6-0. Merrill absent.

REVIEW AND APPROVAL OF MINUTES

ACTION: Motion by Council member Yeates to approve the minutes of the March 24, 2015 Council meeting as written. Zilles seconded the motion. The vote was unanimous, 6-0. Merrill absent.

REPORT OF THE COUNTY EXECUTIVE: CRAIG "W" BUTTARS

APPOINTMENTS: Craig W Buttars Cache County Weed Board

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

Slade Gurr Special Investigator for Cache County
Attorney's Office

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

WARRANTS: Warrants for the periods 03-21-2015 to 03-27-2015 and 03-28-2015 to 04-03-2015 were given to the Clerk for filing.

OTHER ITEMS:

- Building Permits** – Executive Buttars reported that thus far permits are up for the year.

(Attachment 1)

- Ambulance Station Proposal** - Executive Buttars told the Council the draft proposal for a new building to house the Hyrum ambulance will be presented to the CCEMS board next Tuesday.
- Cloud Seeding Report** – Year to April 1, 2015 percentages for the Bear River Basin are 56% storm water equivalent and 71% water year precipitation.
- Road Improvement Cost Recapture** – Executive Buttars said an individual was required to make improvements on the road when they built a home and now wants to know if there is any way for them to recapture some of the costs. Another individual is building on the road which precipitated the question. The Council concurred that there is no recapture process in place and no interest in providing any.

ITEMS OF SPECIAL INTEREST

- **Water Conservancy District Update** – Bob Fotheringham introduced Josh King who reviewed the public process and showed the Council the presentation that will be taken to community leaders. The first community presentation will be tonight in Richmond.

Council member Potter advised Fotheringham and King that most of the public do not understand what a water conservancy is and why Cache County needs one. Those explanations should be first on the presentation.

Council member White asked if there are any plans to meet with the irrigation companies in the valley. Fotheringham replied he will be asking to be on the agenda for the distribution meetings this year.

Chairman Robison asked if Fotheringham has considered being involved with the County Fair or Health Days or Black and White Days to disseminate information. King agreed that is a good idea.

Council member Zilles suggested an article be submitted to the Cache Conservation News.

- **Declaration – Day of Prayer in Utah – May 7, 2015** – Chairman Robison stated that Governor Herbert has declared May 7, 2015 as a Day of Prayer in Utah and Pastor Ron Flessner read the declaration to the Council and urged support of it.

(Attachment 2)

UNIT OR COMMITTEE REPORTS

- Road Department and Weed Department** – Director Josh Runhaar reported on the following:
 - Policy and Procedures
 - Road Maintenance and Construction

- Budget and Revenue
- Updating Equipment
- Fleet Results from 2014
- Equipment Needs
- Immediate Facility Needs
- Long-Term Facility Needs

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

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

THE COUNCIL CONVENED AS A BOARD OF EQUALIZATION

- **Findings of Fact** Cache Valley Community Health Center
Sunshine Terrace Foundation, Inc.

(Attachment 3)

ACTION: Motion by Council member Yeates to approve the Findings of Fact for the Cache Valley Community Health Center and Sunshine Terrace Foundation, Inc. Zilles seconded the motion. The vote was unanimous, 6-0. Merrill absent.

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

THE COUNCIL ADJOURNED FROM THE BOARD OF EQUALIZATION.

PUBLIC HEARING SET: APRIL 28, 2015 – 6:00 P.M. – OPEN 2015 BUDGET

ACTION: Motion by Council member Yeates to set a Public Hearing-April 28, 2015 -6:00 p.m.-Open 2015 Budget. White seconded the motion. The vote was unanimous, 6-0. Merrill absent.

INITIAL PROPOSAL FOR CONSIDERATION OF ACTION

- **Resolution No. 2015-04 – Setting Forth the Compliance Policy for Property Tax Deferrals** – Attorney Baird met with Clerk/Auditor Zollinger, Deputy Auditor Schaeffer, Executive Buttars and Treasurer McAllister to develop a resolution regarding deferrals and a deferral payment agreement. The resolution before the Council is the proposal. Baird noted the reality is that if people get into problems and can't pay, it's usually a property the county doesn't really want and the tax sale should be the last resort. Baird thinks Cache County policy is appropriate and the county should continue to do deferrals. This resolution and the deferral agreement solidify the county's position.

(Attachment 4)

ACTION: Motion by Council member Potter to waive the rules and approve Resolution No. 2015-04-Setting Forth the Compliance Policy for Property Tax Deferrals. Yeates seconded the motion. The vote was unanimous, 6-0. Merrill absent.

- **Property Tax Deferral Requests**

✓ 0015

ACTION: Motion by Council member Yeates to approve an 18-month deferral payment plan. Potter seconded the motion. The vote was unanimous, 6-0. Merrill absent.

✓ 0032

ACTION: Motion by Council member Zilles to approve the deferral plan of payment of 2010 taxes by April 30, 2015, payment of 2011 taxes by May 31, 2015 with the remainder of taxes on a 9-month deferral payment plan. Potter seconded the motion. The vote was unanimous, 6-0. Merrill absent.

✓ 0034

ACTION: Motion by Council member Yeates to approve a 8-month deferral payment plan. Potter seconded the motion. The vote was unanimous, 6-0. Merrill absent.

✓ 0009

ACTION: Motion by Council member Potter to offer a 12-month deferral payment plan. Erickson seconded the motion. The vote was unanimous, 6-0. Merrill absent.

✓ 0020, 03-181 + 12 parcels, 02-137 + 12 parcels

ACTION: Motion by Council member Erickson to approve using the proposed \$38,000.00 to bring the residence (0020) taxes current, apply the remaining money to the other properties (03-181 & 02-137) and set up a 12-month deferral payment plan for the rest of the taxes owed. White seconded the motion. The vote was unanimous, 6-0. Merrill absent.

✓ 0029 & 0038

ACTION: Motion by Council member Yeates to approve an 18-month deferral payment plan. Potter seconded the motion. The vote was unanimous, 6-0. Merrill absent.

✓ 16-110 + 27 parcels

ACTION: Motion by council member Potter to deny the proposed settlement and offer a 12-month deferral payment plan, including penalties and interest, keeping other taxes current. White seconded the motion. The vote was unanimous, 6-0. Merrill absent.

(Details regarding the above property deferrals are on file in the office of the Cache County Clerk/Auditor)

OTHER BUSINESS

- ✓ **2015 UAC Management Conference – April 29, 30, May 1, 2015 – Utah Valley Convention Center** – Butters, Yeates and Wood will be attending

- ✓ **Health Days Parade – Saturday, May 9, 2015 at 10:00 a.m.** –Erickson, Potter, Merrill and Robison will attend.

COUNCIL MEMBER REPORTS

Cory Yeates enjoyed the Council's experience at the Fire Department's training tower and expressed support for the work of the fire fighters.

Yeates asked if the letter to Skyview High School had been generated. Janeen Allen produced the letter and passed it to the Council for their signatures

Jon White met with the Summit Holding Group and asked if something has changed regarding the requested building permits/water issue situation at the Powder Mountain development. White understands that no permits will be issued until the water issue has been resolved.

Executive Buttars said there have been no changes, but there is proposed language from Powder Mountain's attorney that will be presented to the Council for consideration. Attorney Baird just received the document and needs time to review it.

Executive Buttars asked Baird to notify the Council members by email of his conclusions after reviewing the proposed amendment to the interlocal agreement with Powder Mountain.

Gordon Zilles stated he enjoyed the training tower visit also.

Val Potter indicated that he, Stan Summers and Roger Jones met with Utah's congressional delegation in D.C. to urge approval of PILT funding. They were successful and it was approved on the Senate floor.

Potter reminded those interested that the Cache County Republican organizing convention is Friday, April 17, 2015, 6:00 p.m. at the Mount Logan Middle School in Logan.

David Erickson visited the Assessor and Treasurer offices and enjoyed learning about their operations.

The Richmond Black and White Days are coming up and it will be their 100th year – the longest running cow show in the country. It is not yet known if the Governor will attend. The dates are May 15 and 16, 2015. Erickson and Zilles urged attendance.

ADJOURNMENT

The Council meeting adjourned at 7:35 p.m.

ATTEST: Jill N. Zollinger
County Clerk

APPROVAL: Kathy Robison
Chairman

BUILDING PERMITS ISSUED IN MARCH, 2015

Date	Permit #	Name	Address	City	Structure	Parcel #	Value	County Fee
3/2/2015	3786	Visionary	73 West 800 South	Wellsville	Single Dwelling	10-038-0302	192,863.00	1516.80
3/3/2015	3789	Immaculate Construction	184 East Edgehill Dr	Providence	Single Dwelling	03-086-0014	289,714.00	2049.60
3/5/2015	3796	Troy Kohler	1429 South 800 East	Trenton	Miscellaneous			80.00
3/5/2015	3797	Cherie Hanna	151 East 100 North	Millville	Electrical	40-40		40.00
3/6/2015	3788	Kartchner Homes	579 South 850 East	River Heights	Single Dwelling	02-285-0001	183,074.00	1404.80
3/6/2015	3790	Randy Weston	390 East 800 South	River Heights	Shed/Storage	02-027-0053	171,500.00	1318.40
3/6/2015	3791	Sagers Family Limited Family Part.	585 West 100 North	Providence	Miscellaneous	02-212-0006	26,060.00	320.80
3/10/2015	3468	Second Baptist Church	692 West Mt. Pisgah Rd	west of Paradise	Shed/Storage	01-095-0051	5,760.00	134.00
3/12/2015	3793	Justin Bott	398 Edgehill Circle	Providence	Home Remodel	02-186-0021	9,977.00	144.00
3/12/2015	3800	Blacksmith Fork Villas PUD-14-17	640 East Main	Hyrum	Townhouse	01-024-0023	287,820.00	2288.80
3/16/2015	3798	Immaculate Construction	1137 Lamplighter	River Heights	Single Dwelling	03-095-0004	174,723.00	1372.00
3/16/2015	3804	Winston Jones	42 East 100 South	Hyrum	Home Addition	01-052-0009	31,248.00	379.20
3/17/2015	3809	Kathleena Morrison	285 West 200 North	Hyrum	Home Addition	01-035-0004	16,872.00	244.00
3/18/2015	3806	Chris Skousen	276 East 875 South	Providence	Home Addition	02-200-0013	80,814.00	1008.00
3/18/2015	3807	Joe Dabel	1100 Lamplighter Drive	River Heights	Home Remodel	03-094-0023	5,000.00	88.80
3/18/2015	3814	Jon Anderson	694 West 8300 South	North of Paradis	Garage/Carport	01-095-0041	21,760.00	389.00
3/18/2015	3815	Kristine & Lynn Sydall	268 South 200 East	Hyrum	Home Addition		96,775.00	885.60
3/18/2015	3816	Shane & Rachelle Olsen	1416 South 3200 West	Young Ward	Single Dwelling	11-028-0063	293,533.00	2460.00
3/19/2015	3811	Lifestyle Homes	181 West 400 South	Hyrum	Single Dwelling	01-064-0051	167,192.00	1316.00
3/20/2015	3803	J. Thomas Homes	1490 South 150 West	Wellsville	Single Dwelling	10-078-0024	246,930.00	1760.00
3/20/2015	3813	Charles Hailes	7030 West 2100 North	Petersboro	Solar Panels		10,125.00	183.00
3/23/2015	3802	Dave DeGasser	215 East 400 South	Richmond	Shed/Storage		18,000.00	272.80
3/24/2015	3819	Jacobsen/ Hirschi	8659 South Paradise West Cr.	West of Paradis	Single Dwelling	01-130-0020	261,994.00	2365.00
3/27/2015	3820	Sierra Homes	488 West 60 South	Hyrum	Single Dwelling	01-149-0022	106,180.00	995.20
3/30/2015	3823	Immaculate Construction	220 Edgehill Dr.	Providence	Single Dwelling	02-222-0001	231,387.00	1684.80
3/30/2015	3829	Douglas Madsen	7050 West 2500 North	Petersboro	Single Dwelling	12-021-0046	343,793.00	2948.00
3/31/2015	3817	Mike & Cami Baldwin	6016 South 2140 West	Mt. Sterling	Single Dwelling	01-061-0803	431,882.00	3475.00
3/31/2015	3830	Brent Linford	2214 North Valley View	Petersboro	Shed/Storage	12-045-0010	44,640.00	688.00
3/31/2015	3831	Katherin DeHart	313 East Main	Hyrum	Home Addition		2,170.00	63.20

CRAIG W BUTTARS
COUNTY EXECUTIVE / SURVEYOR

199 NORTH MAIN
LOGAN, UTAH 84321
TEL: 435-755-1850
FAX: 435-755-1981



CACHE COUNCIL
KATHY ROBISON, COUNCIL CHAIR
GREG MERRILL, COUNCIL VICE CHAIR
DAVID L. ERICKSON
VAL K. POTTER
JON WHITE
CORY YEATES
GORDON A. ZILLES

DECLARATION DAY OF PRAYER IN UTAH

WHEREAS, prayer is a fundamental part of our national heritage, with the first National Day of Prayer proclaimed by the Continental Congress in 1775;

WHEREAS, in 1783, the conclusion of the Revolutionary War marked a temporary end to the National Day of Prayer;

WHEREAS, reinstated as an annual observance by members of Congress in 1952, the National Day of Prayer has become a unifying force for American citizens representing diverse religious backgrounds; and

WHEREAS, this nation has traditionally sought divine guidance as it charted what has become the path of American history;

NOW, THEREFORE, I, Craig W Buttars, Cache County Executive, support Gary R. Herbert, Governor of the State of Utah, in his Declaration of May 7, 2015 as

DAY OF PRAYER IN UTAH

Craig W Buttars
Cache County Executive

**BEFORE THE BOARD OF EQUALIZATION
OF CACHE COUNTY**

RE: Application for Property Tax Exemption

of

BEAR LAKE COMMUNITY HEALTH
CENTER, INC.

dba

CACHE VALLEY
COMMUNITY HEALTH CENTER.

FINDINGS AND DETERMINATION
FOR TAX YEAR 2015

This matter came before the Board of Equalization of Cache County on March 17, 2015 on the verified applications for property tax exemption submitted by BEAR LAKE COMMUNITY HEALTH CENTER, INC. dba CACHE VALLEY COMMUNITY HEALTH CENTER.

FINDINGS

Based upon three verified applications and documentation presented to the Board of Equalization at the hearing on March 17, 2015 and other supplemental materials, the Board of Equalization finds that:

1. BEAR LAKE COMMUNITY HEALTH CENTER, INC. is the owner of record of the CACHE VALLEY COMMUNITY HEALTH CENTER, North Logan Professional Plaza Condominium presented on Schedule A:

Unit 102 (04-085-0102) .14 acres with 30% interest in common area

Unit 103 (04-085-0103) .09 acres with 20% interest in common area

Schedule B requests exemption status for personal property and vehicles owned as of January 1, 2015 for their Hyrum and Logan locations as well as the aforementioned North Logan location.

Schedule C discloses their gift to the community.

2. Kathy Robison and Gordon Zilles, members of the Board of Equalization, met with the owner's representatives on March 17, 2015 and reviewed the applications of the owners and relevant facts and standards. Also attending were County Assessor, Kathleen Howell, County Auditor, Jill Zollinger, and Deputy Auditor Dianna Schaeffer.

3. It is recommended that 100% exemption be granted to the applicant for the tax year 2015 for real property parcels 04-085-0102 and 04-085-103 located in North Logan. It is also recommended that 100% exemption be granted to the applicant for the tax year 2015 for personal property located at all three locations.

4. The Board of Equalization, in a public meeting held April 14, 2015, upon lawful notice, met and approved the requests for tax exemption as contained in these findings.

DETERMINATION

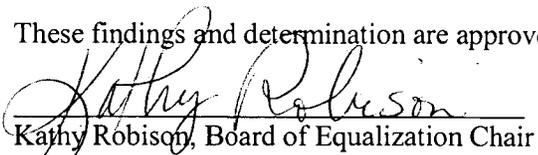
The Board of Equalization of Cache County, Utah, determines that:

BEAR LAKE COMMUNITY HEALTH CENTER, INC. dba CACHE VALLEY COMMUNITY HEALTH CENTER is hereby granted 100% exemption from property taxes for the real property described in the attachments and attached hereto and made a part hereof which is used for the Cache Valley Community Health Center. The personal property filed in Schedule B including vehicles listed therein for each location is also granted property tax exemption for the tax year 2015.

The foregoing findings were approved by the following votes by the members of the Board of Equalization on April 14, 2015.

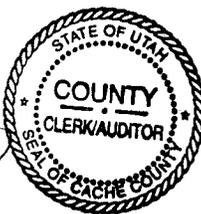
COUNCIL MEMBER	IN FAVOR	AGAINST	ABSENT
Kathy Robison	X		
Val K. Potter	X		
David Erickson	X		
Greg Merrill			X
Jon White	X		
Cory Yeates	X		
Gordon A. Zilles	X		

These findings and determination are approved as written this 14th day of April, 2015.


Kathy Robison, Board of Equalization Chair

Attested:


Jill Zollinger, Board of Equalization Clerk



**BEFORE THE BOARD OF EQUALIZATION
OF CACHE COUNTY**

RE: Application for Property Tax Exemption of SUNSHINE TERRACE FOUNDATION, INC.	FINDINGS AND DETERMINATION FOR TAX YEAR 2015
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This matter came before the Board of Equalization of Cache County, Utah on March 18, 2015 on the verified application for property tax exemption submitted by: SUNSHINE TERRACE FOUNDATION, INC.

FINDINGS

Based upon the verified application and documentation presented to the Board of Equalization at the hearing on March 18, 2015 and other supplemental materials, the Board of Equalization finds that:

1. SUNSHINE TERRACE FOUNDATION, INC. is the owner of record of the following properties presented on Schedule A:

Sunshine Terrace Rehabilitation Center (06-014-0028)

Terrace Grove Assisted Living Center (05-084-0005)

Wanless Center (05-084-0001)

Partially improved parking lot for company and employee vehicles (05-084-0027)

Schedule B requests exemption status for personal property and vehicles owned as of January 1, 2015. Schedule C discloses their gift to the community.

2. David Erickson and Jon White, members of the Board of Equalization, met with the Sunshine Terrace representatives on March 18, 2015 and reviewed the application of the owners and relevant facts and standards. Also attending were County Assessor, Kathleen Howell, County Auditor, Jill Zollinger, and Deputy Auditor Dianna Schaeffer.

3. It is recommended that 100% exemption be granted to the applicant for the tax year 2015 for the Rehabilitation Center (06-014-0028), the Wanless Center (05-084-0001), Terrace Grove (05-084-0005), and the vacant lot (05-084-0027) being graveled and used for parking. It is also recommended that 100% exemption be granted to the applicant for the tax year 2015 for personal property.

4. The Board of Equalization, in a public meeting held April 14, 2015, upon lawful notice, met and approved the requests for tax exemption as contained in these findings.

DETERMINATION

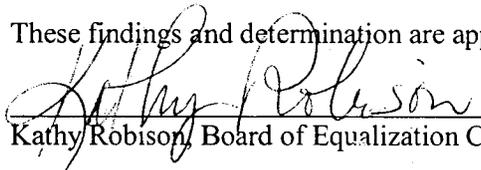
The Board of Equalization of Cache County, Utah, determines that:

SUNSHINE TERRACE FOUNDATION, INC. is hereby granted 100% exemption from property taxes for the real property described in the attachments and attached hereto and made a part hereof which is used for the Sunshine Terrace Rehabilitation Center (06-014-0028), Terrace Grove Assisted Living Center (05-084-0005), the Wanless Center (05-084-0001), and for the parking lot located at 359 North 200 West (05-084-0027). The personal property filed in Schedule B including vehicles listed therein is also granted exemption for the tax year 2015.

The foregoing findings were approved by the following votes by the members of the Board of Equalization on April 14, 2015.

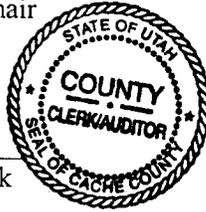
COUNCIL MEMBER	IN FAVOR	AGAINST	ABSENT
Kathy Robison	X		
Val K. Potter	X		
David Erickson	X		
Greg Merrill			X
Jon White	X		
Cory Yeates	X		
Gordon A. Zilles	X		

These findings and determination are approved as written this 14th day of April, 2015.


Kathy Robison, Board of Equalization Chair

Attested:


Jill Zollinger, Board of Equalization Clerk



**CACHE COUNTY, UTAH
RESOLUTION NO. 2015 - 04**

A RESOLUTION SETTING FORTH THE COMPLIANCE POLICY FOR PROPERTY TAX DEFERRALS

WHEREAS, the Cache County Council met on February 10, 2015 in a regular meeting of which lawful notice had been given, considered formalizing procedures for handling delinquent payments for property tax deferrals approved by the Cache County Council; and

WHEREAS, on February 10, 2015, the Cache County Council unanimously approved a motion setting forth that a property owner that is granted a property tax deferral is to enter into a written agreement with the County; and

WHEREAS, on February 10, 2015, the Cache County Council further approved that the Property Tax Deferral Agreement is to include the term that a property owner that is in arrears for 60 days will be sent a notice demanding payment for the arrearage within 30 days; and

WHEREAS, on February 10, 2015, the Cache County Council further approved that a delinquent property owner that did not bring current his/her deferral payments would subject the deferral property to be sold at a tax sale.

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

Cache County shall implement the use of a Property Tax Deferral Agreement. This agreement shall include the following provisions:

1. **Term of the Agreement:** The term of the agreement shall be as specified by the Cache County Council.
2. **Amount Due:** The amount due shall be the total delinquent tax owed to the County (including associated interest, penalties, fees and estimated future tax);
3. **Down Payment:** A down payment may be required as specified by the Cache County Council.
4. **Monthly Payment Amount:** A monthly payment amount shall be determined by schedule.
5. **Monthly Payment Due Date:** Unless otherwise specified, each monthly installment payment shall be due on the last day of each month.
6. **Event of Default:** The terms of default shall include the following: (1) the debtor fails to make a monthly installment payment when due, and the continuation of such failure for a period of 60 days; (2) failure by debtor to observe and perform any covenant or condition contained in the deferral agreement for a period of 60 days after written notice is given to debtor specifying such failure and directing that it be remedied (3) determination by the County that any financial statement or report provided by or on behalf of debtor was

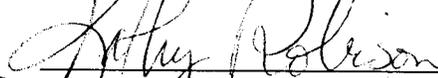
untrue or misleading in any material respect when made; (4) debtor sells, transfers or encumbers the subject property without prior written consent from the County.

7. **Remedies on Default:** (1) Whenever an Event of Default described in Section 6 shall occur, the current entire unpaid balance, including any interest and/or penalty, shall be due and payable, without presentment, notice of dishonor, protest, or further notice of any kind, all of which are hereby expressly waived by debtor. Further, the deferral property shall also immediately be subject to tax sale. (2) The County may elect, within its sole discretion, to send notice to debtor and allow debtor 30 days to cure the default. If debtor fails to cure the default, the County will forthwith subject the property to tax sale. (3) The County reserves the right, at its sole discretion, to take any one or any combination of legal remedies available to it under the law to collect the outstanding amount due.
8. **Additional Terms:** If deemed necessary, the Tax Deferral Agreement may contain additional terms not specified in this resolution. The final Property Tax Deferral Agreement shall be approved by the County Executive.

Effective Date: This Resolution shall be effective immediately upon its adoption.

Adopted by the County Council of Cache County, Utah, this 14th day of April 14, 2015.

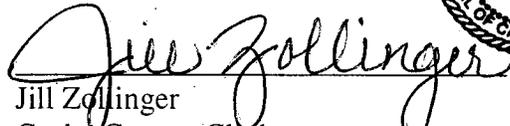
CACHE COUNTY COUNCIL



Kathy Robyson, Chair
Cache County Council



ATTEST:



Jill Zollinger
Cache County Clerk



**PROPERTY TAX DEFERRAL
PAYMENT AGREEMENT**

This Agreement is made and entered into this _____ day of _____, 20__

by and between Cache County, organized under the laws of the State of Utah, and

_____ Name of Owner/Debtor

_____ Name of Owner/Debtor

_____ Address of Tax Bill

_____ Land Parcel Number

WHEREAS, the above real property is subject to delinquent taxes and liens, and

WHEREAS, the Debtor(s) of the real property is (are) desirous of receiving a property tax deferral, and

WHEREAS, Cache County may defer a tax levied on real property under U.C.A. § 59-2-1108 and/or 59-2-1347 where the best human interests and the interests of the State and County are served, and

WHEREAS, the Cache County Council finds that it is in the best human interests and the interests of the State and County to grant a deferral to the above Debtor(s),

NOW THEREFORE, in consideration of the granting of a property tax deferral by the Cache County Council, the above Debtor(s) agree(s) to the following terms:

1) **TAX YEARS COVERED UNDER AGREEMENT** _____

2) **BACKTAX AMOUNT** _____

FUTURE TAX (ESTIMATE) _____

TOTAL AMOUNT _____

3) **DOWNPAYMENT:** A down payment of _____ which is equal to _____ % of the delinquent tax is due and payable upon the execution of this Agreement.

4) **TERM:** The term of this Agreement shall be for _____ months. There shall be no penalty for the prepayment of the entire outstanding balance. The entire amount due - including principal, interest, and penalty - shall be paid in full by the final day of the above term.

5) MONTHLY INSTALLMENT PAYMENTS: (1) After tendering the down payment, the Debtor(s) shall make a monthly payment of _____. Interest shall continue to accrue at the statutory rate. (2) Each installment payment is due by the last day of each month. (3) All payments should be made to the Cache County Treasurer and should reference the Land Parcel Number.

6) EVENT OF DEFAULT: The Debtor(s) shall be in default of this Agreement if any of the following occurs: (1) the Debtor(s) fail(s) to make a monthly installment payment when due, and the continuation of such failure for a period of 60 days; (2) failure by Debtor(s) to observe and perform any covenant or condition contained in the deferral agreement for a period of 60 days after written notice is given to debtor specifying such failure and directing that it be remedied (3) a determination by the County that any financial statement or report provided by or on behalf of Debtor(s) was untrue or misleading in any material respect when made; (4) Debtor(s) sell(s), transfer(s) or encumber(s) the subject property without prior written consent from the County.

7) REMEDIES ON DEFAULT: (1) Whenever an Event of Default described in Section 6 shall occur, the current entire unpaid balance, including any interest and/or penalty, shall be due and payable, without presentment, notice of dishonor, protest, or further notice of any kind, all of which are hereby expressly waived by Debtor(s). Further, the deferral property shall also immediately be subject to tax sale. (2) The County may elect, within its sole discretion, to send notice to Debtor(s) and allow Debtor(s) 30 days to cure the default. If Debtor(s) fail(s) to cure the default, the County will forthwith subject the property to tax sale. (3) The County reserves the right, at its sole discretion, to take any one or any combination of legal remedies available to it under the law to collect the outstanding amount due. (4) No delay or omission to exercise any right or power accruing upon any Event of Default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right or power may be exercised from time to time and as often as may be deemed expedient.

8) TAX LIEN ON DEFERRAL PROPERTY: This Agreement will not affect the lien against the real property except that the lien shall be reduced by the monthly payments made under this Agreement.

9) MODIFICATIONS: This Agreement shall not be modified except in writing by an instrument executed by all parties.

IN WITNESS WHEREOF, the parties have signed this Agreement on the date written above.

Debtor(s) Signature

Debtor(s) Signature

Cache County Executive

Attest: _____
Jill Zollinger, Cache County Clerk