MINUTES

ALTA TOWN COUNCIL SPECIAL MEETING

Wednesday, April 24, 2025, 4:00 PM

Alta Community Center, 10351 E. Highway 210, Alta, Utah

PRESENT:

Mayor Roger Bourke (attended virtually)

Councilmember Carolyn Anctil Councilmember John Byrne Councilmember Elise Morgan Councilmember Dan Schilling

STAFF PRESENT:

Chris Cawley, Town Manager Mike Morey, Town Marshal Jen Clancy, Town Clerk

Molly Austin, Assistant Town Manager Brooke Boone, Deputy Town Clerk

ALSO PRESENT:

Cameron Platt, Legal Counsel (attended virtually)

Not Present:

Craig Heimark, Treasurer

1. CALL THE MEETING TO ORDER

Mayor Bourke called the Special Alta Town Council Meeting of April 24, 2025 to order. Mayor Bourke stated that the purpose of this meeting was to receive additional public input and facilitate discussion regarding the Town of Alta's potential purchase of the Our Lady of the Snows (OLS) property. The meeting was described as a continuation of a prior session held the previous week. Mayor Bourke addressed concerns expressed by some community members about potential bias or lack of commitment by the council to act in the town's best interest. Bourke emphasized that council members are residents of Alta and are responsible for representing the broader interests of the community, even when opinions differ among individuals or groups.

To respond to concerns regarding future management and use of the OLS facility, particularly regarding its use by the Alta Community Enrichment (ACE) organization, Bourke reported having sent a letter to Alta Community Enrichment and Sara Gibbs. The letter outlined the town's proposed commitments, which included:

- Offering a long-term lease to ACE,
- Granting ACE the right of first refusal if the town sells OLS,
- Providing notice to the diocese to allow continued use and reservations,
- Committing to honor existing reservations,
- Ensuring OLS remains an inclusive, multi-use facility shaped by public input,

- Preventing control by any single private entity,
- Establishing a shared use agreement for arts, culture, stewardship, education, and recreation, and
- Offering a near-term lease through the end of the calendar year to maintain uninterrupted programming.

Before public comment began, Dan Schilling requested that council members be given the opportunity to speak, as was done at the prior meeting. Mayor Bourke agreed and proceeded to invite each council member to speak.

Carolyn Anctil declined to make a statement at that time.

Schilling offered remarks, explaining that during the previous meeting, he had refrained from commenting in order to focus on listening to community input. Schilling acknowledged receiving extensive feedback, both during and after that meeting, and wanted to now share his perspective. Schilling recognized Anctil for expressing her views at the prior meeting under difficult circumstances, describing the act as courageous. Schilling then categorized the public concerns received into four main themes: (1) frustration over the Town's historical inaction on a community center, (2) concerns that recent action is too sudden or fast-moving, (3) objections to the use of taxpayer funds for the purchase, and (4) support for or concern about ACE. Schilling noted that the Town of Alta has long pursued the idea of a community center, but previous plans were prohibitively expensive. Schilling contrasted those plans with the current opportunity to acquire OLS, which he described as a costeffective alternative that could serve as a community center for all. He pointed out that acquiring OLS could allow the Town to shift focus and resources to other priorities, such as Alta Central, which might benefit from shared funding opportunities, including potential partnerships with UDOT. Schilling emphasized that while OLS would primarily serve ACE in the near term, it should remain a space for the broader community. Schilling acknowledged recent missteps in communication and engagement, assigning the Town a grade of "C" or "C minus" for its handling of the issue, and expressed a desire to move forward positively in partnership with ACE.

Elise Morgan indicated she didn't have any comments.

John Byrne responded to Schilling's comments, expressing appreciation for the strategic thinking about future facilities and associated financial implications. Byrne shared concerns raised during a recent budget meeting, particularly around upcoming tax discussions and revenue sources. While supportive of regular truth-in-taxation processes, Byrne stated opposition to increasing the resort transient room tax, suggesting that local lodges are already facing a sufficient financial burden. Byrne emphasized concerns about the town's spending habits, noting that while funds had previously been available, the town may now be entering a period of tighter financial conditions. A key concern raised was the long-term fiscal impact of constructing a new building, particularly the potential for such a project to be funded solely through property taxes, which Byrne considered unsustainable for a \$6–7 million facility. Regarding the potential purchase of OLS, Byrne referred to the staff report and pointed out that it lacked a con noting that the town would not need to spend \$1 million if ACE were to purchase the building instead. Byrne stated that while this factor was not a deal breaker, it should be included in the

discussion as a downside to the town proceeding with the purchase. Byrne stressed that spending the \$1 million on OLS could limit the town's future financial flexibility, especially if the town later faces significant property tax increases to fund a new facility like Alta Central.

2. PUBLIC COMMENT RELATING TO THE TOWN'S POTENTIAL PURCHASE OF OUR LADY OF THE SNOWS CENTER

Mayor Bourke invited public comment, encouraging civility and efficiency, and asking speakers to limit remarks to three minutes and avoid repetition.

Gerry Oyama raised a question about the implications of the OLS property being located on U.S. Forest Service land and the limitations imposed by that arrangement. Oyama asked for clarification on what uses are permitted under the current lease or use agreement. Cawley explained that the Forest Service restricts uses of the land to community- or church-related purposes, explicitly prohibiting residential housing, commercial businesses, restaurants, and coffee shops. Oyama then referenced a comment by Schilling in a prior meeting, noting the potential to petition the Forest Service for fee simple ownership of the land. Oyama questioned whether this could open the door for a future town council to sell the property for private development if it were no longer bound by Forest Service restrictions. Oyama expressed concern about the long-term risk of such a shift in policy or purpose.

Schilling acknowledged the possibility but stated he found it unlikely, noting that no past council had taken such action and that the community's values would discourage that outcome. Schilling emphasized that acquiring the property would offer the town long-term flexibility while providing a cost-effective solution for a community center. Schilling imagined the property serving the town in a variety of public capacities over the next 50 years, but reiterated that he could not envision a scenario in which the town would sell it for private gain. Oyama clarified that while Schilling had referred to the property as a good investment, Oyama wanted to stress that the community did not view it as a financial asset to be leveraged or resold.

Cawley elaborated on a previous example where the town received Forest Service land through an act of Congress. Cawley explained that such transfers include significant restrictions, including prohibitions on commercial use, which are typically embedded in legislation or deed terms. This, Cawley noted, would likely apply to any similar future conveyance of the OLS land.

Byrne added a caution that even without a sale, fee simple ownership could allow a future council to repurpose the building for uses other than ACE. Byrne described this as a more realistic concern than resale, particularly from ACE's perspective. Byrne emphasized that the greatest protection for ACE's continued use may lie in the continued Forest Service oversight of land use restrictions.

Andrew Gardner expressed concerns about potential future uses of the OLS building if the Town were to purchase it. Gardner recalled prior discussions suggesting that the building could temporarily house town offices during reconstruction of the existing town building, or that it might be used to expand public restroom facilities. Gardner questioned how ACE could continue to operate effectively in the space if such uses were implemented, especially if a significant portion of the open floor area were repurposed. Gardner referenced a previous comment from Schilling about people's aversion to using outhouses and noted that individuals unwilling to use outdoor facilities may also be reluctant to walk

to the town center. Gardner emphasized his own support for outhouse use but raised the question of whether ACE would have sufficient space to meet its needs under town ownership if other community functions were introduced into the building.

Evan Tobin reiterated his previous comments in support of ACE owning the OLS building. Tobin confirmed that he had submitted three documents for the record: (1) ACE's original proposal to the Town requesting funding and formal recognition as the Alta Arts Council; (2) the 1997 resolution passed by the Town Council establishing the Alta Arts Council, doing business as Alta Community Enrichment; and (3) ACE's 1999 IRS determination letter confirming its 50¹1(c)(3) nonprofit status. Tobin highlighted that ACE's nonprofit designation allows it to secure a wide range of funding through grants, corporate sponsorships, and tax-deductible private donations which the Town would not be eligible to receive directly. Tobin emphasized that large contributions (such as a hypothetical \$1 million donation) would only be tax-deductible if made to ACE, not the Town. Tobin concluded by underscoring ACE's history as a responsible steward of the building and urged the Council to allow ACE to purchase and maintain the facility, as the organization remains the official arts council of the Town of Alta.

Jerry Wile, speaking via Zoom, referenced his participation at the previous meeting and sought clarification on the Town's intentions if it were to purchase the OLS building. Wile stated his understanding that the Town sees value in acquiring the building for use as a community center but does not appear to have a clear or specific plan for how it would be used in that capacity. Wile noted that the potential for a long-term lease to ACE had been mentioned but that the duration, terms, and scope of ACE's operational autonomy under such a lease had not been clearly articulated. Wile asked the Council to provide more detail and transparency on what would happen next if the Town moved forward with the purchase.

3. DISCUSSION AND POSSIBLE ACTION WITH ACE REGARDING OLS

Sarah Snedaker, current president of the Alta Community Enrichment (ACE) Board of Directors, spoke on behalf of the ACE board and addressed both the Town Council and the broader community. Snedaker acknowledged the emotionally charged nature of the discussion surrounding the potential sale of the OLS building and emphasized that the situation stemmed from a shared passion for the space. Snedaker noted the different operational speeds of ACE and the Town, with ACE having acted quickly to secure a long-term home and avoid undesirable outcomes, while the Town moved more slowly due to the nature of government processes. Snedaker attributed some of the recent tension to this dynamic and emphasized that ACE's intent was never to create division, but to pursue clarity and ensure the organization's continued ability to serve the community.

Snedaker stated that in the past week, ACE had gained clarity on the Town's intent regarding the OLS building. Snedaker expressed confidence that ACE's goals and the Town's vision for the property could coexist. Snedaker said the organization supports a long-term master lease agreement with the Town, under which ACE would operate OLS as a community center guided by public input and policy. Snedaker affirmed that if the Town moved forward with purchasing the building, ACE would support

that decision and work in partnership with the Town to ensure the facility serves both ACE's mission and the broader Alta and Little Cottonwood Canyon communities.

The Town Council engaged in a thorough discussion regarding the proposed purchase of the Our Lady of the Snows (OLS) building from the diocese and the associated 30-year lease with ACE.

Schilling emphasized support for providing ACE with as much control as possible to operate the building effectively. Schilling stressed that while operational responsibility could be delegated to ACE, the town should maintain responsibility for building maintenance costs, reflecting standard municipal duties. Schilling expressed confidence in the town's capacity for long-term planning and financial management, believing that this project was an opportunity to strengthen community collaboration with ACE.

Byrne highlighted that although town staff could be tasked with managing the building, it was not the best use of their limited time and resources, especially with upcoming major projects like designing a new town building. Byrne favored entrusting ACE with operational control through the proposed long-term lease, arguing this would free staff to focus on higher priority tasks.

Anctil raised concerns about the 30-year lease term, noting it was a significant commitment. Anctil questioned the implications if ACE's mission or the community's needs changed over such a lengthy period. Anctil suggested including lease provisions to ensure the building remained accessible as a community center, such as requiring ACE to hold a minimum number of public events monthly. She expressed the need for more time to carefully consider the lease's long-term effects.

Jerry Wile, a former committee member on previous community center planning, pointed out that past discussions over six months never seriously addressed building maintenance responsibilities. He described maintenance as "uncharted territory," emphasizing that the current situation involved a building much smaller than previously envisioned community center plans.

Morgan and Cawley provided historical context, explaining that the town had undergone significant changes in its management of building maintenance. Previously, staffing shortages and limited budgets constrained maintenance efforts. However, recent years saw the creation of a town manager position and a shift toward proactive, multi-year budgeting and planning for capital improvements and maintenance. Cawley noted that one reason the Town has not invested in maintenance at the current community center building is that it has been discussing a replacement for that building for over 20 years, and it has also generally considered Alta Central to be not worth investing in due to its' age. Cawley thanked the Council for supporting planning and investment in the Town's facilities.

Mayor Bourke invited members of the public to speak again. Public comments strongly favored ACE's role in managing the building, recognizing ACE's significant financial contribution toward the purchase and operational responsibilities. Commenters, including Christopher Barnes and Creighton Hart, encouraged the town to accept the "gift" ACE was offering, arguing it would relieve the town of a maintenance burden and ensure the building continued serving community purposes. Paul Lippert, with decades of experience managing the property under the diocese, cautioned against making assumptions about maintenance and operational needs without full information.

Council members debated the necessity of a formal, detailed plan for building operations if the town purchased the OLS building. Byrne stated unwillingness to support the purchase without a plan clearly involving ACE in building management. Byrne expressed preference for ACE ownership but indicated he could support a long-term lease arrangement that gave ACE control over the building. Schilling countered that sufficient planning was already in place conceptually, with the details to be finalized after purchase. Schilling expressed faith in the town's ability to manage and plan through collaboration.

The council acknowledged the overwhelming public support for ACE controlling the building, whether by ownership or lease. Anctil clarified that all public comments supported ACE's involvement, even if some opposed the town purchasing the building. Byrne agreed that a small number of dissenting comments existed but emphasized that the majority supported ACE's role.

Mayor Bourke asked the council if they were ready to make a decision on the purchase. Anctil and Morgan confirmed their readiness.

4. <u>DISCUSSION AND POSSIBLE ACTION TO AUTHORIZE A REAL ESTATE CONTRACT FOR THE PURCHASE OF OUR LADY OF THE SNOWS CENTER</u>

MOTION: Dan Schilling motioned to authorize a Real Estate Contract for the purchase of Our Lady of the Snows Center. Elise Morgan seconded.

ROLL CALL VOTE: Councilmember Anctil – yes, Councilmember Byrne – no, Mayor Bourke $\frac{1}{2}$ yes, Councilmember Morgan – yes, Councilmember Schilling – yes. The motion passed with 4 votes in favor and one vote against the motion.

RESULT: APPROVED (4 yes: 1 no)

5. MOTION TO ADJOURN

MOTION: Elise Morgan motioned to adjourn, and Carolyn Anctil seconded.

VOTE: All in favor. The meeting was unanimously adjourned.

RESULT: APPROVED

Passed this 9th day of July, 2025

Jen Clancy, Town Clerk

MAYOR ROGER BOURKE

TOWN COUNCIL CAROLYN ANCTIL JOHN BYRNE ELISE MORGAN DAN SCHILLING



TOWN OF ALTA P.O. BOX 8016 ALTA, UTAH 84092

TEL (801) 363-5105 (801) 742-3522 FAX (801) 742-1006 TTY 711

April 24, 2025 - Special Town Council

Public Comment and Discussion related to the Town's potential purchase of Our Lady of the Snows Center

Written Public Comments to be included in the Meeting Minutes (presented in the order in which they were received, from April 20 – April 23. Any comments received after April 24 will be posted with the next meeting)

Name	Page Number
Robert Reinfurt	2-3
Jim Williams	4-5
Evan Tobin	6-16

From: <u>burst@emailmeform.com</u> on behalf of <u>EmailMeForm</u>

To: Jen Clancy; Brooke Boone

Subject: Feedback via the Submit a Public Comment [#64]

Date: Sunday, April 20, 2025 12:06:51 PM

For best security and privacy of your information, we recommend viewing this entry in the Data Manager

Name*: Robert Reinfurt

Phone:

Address:

United States

Email:

Town
Affiliation:

Comment
Subject*:

ACE/OLS comment

Over the past 25 years, I have called Alta my home. Although I no longer work or reside in the town, I consider myself part of the year-round community.

As a small town with limited resources and a large seasonal swing, ACE offers a much needed sense of community, support and culture to Alta. ACE is the cornerstone of this community and without their long term commitment to growing and nurturing Alta, it would be just another ski town that cycles through seasonal employees with little value placed on its' workforce. No other business or entity in the town creates this environment for its residents. In a way, ACE is the soul of Alta and without it, that 'magic' will slowly fade.

Comment*:

Unlike other clubs or organizations, the curation at ACE is ever-evolving, incredibly inclusive and wonderfully diverse. ACE truly offers something for everyone, serving old time locals, first year employees and even tourists. ACE bridges the gap between all stakeholders and has built something real, tangible and lasting. This process that has taken decades to cultivate and has frankly kept people in the town that would have otherwise moved on after the lifts stop spinning. The effort Sara and her

crew put into this a well-thought-out labor of love, always puts community first.

I can see many ways to handle the sale of OLS to benefit ACE and the shared interest of the town in serving the community. Either way, I think ACE needs to keep its home at OLS.

In the end, whoever ends up with ownership of the building whether that is ACE or the town, in event of a sale, either entity should have first right of refusal in order to keep OLS a place where the community comes first.

Supporting Document (if applicable):

Is this
comment to be
included in the
minutes for the Yes
next Town
Council
meeting?:

From: <u>burst@emailmeform.com</u> on behalf of <u>EmailMeForm</u>

To: <u>Jen Clancy</u>; <u>Brooke Boone</u>

Subject: Feedback via the Submit a Public Comment [#65]

Date: Tuesday, April 22, 2025 9:03:26 PM

For best security and privacy of your information, we recommend viewing this entry in the Data Manager

Name*: Jim Williams

Phone:

Address:

United States

Email:

Town
Affiliation: Resident

Comment Subject*: OLS / Community Center

To the esteemed Alta Town Council,

As a concerned resident, I am writing to express my thoughts regarding the recent FKKR home inspection report on town-owned buildings and the town's possible decision to purchase the Our Lady of the Snows structure. The findings that three of our existing structures require significant attention – ranging from necessary / mandatory repairs and upgrades to complete demolition, including our current community center – are deeply troubling. It seems prudent that the town prioritize the maintenance and upkeep of the properties it already owns. Not the purchase of a 30 year old structure atop a leased piece of ground that was designed to hold church services.

Furthermore, reflecting on my 32 years of caring for, living in, and around Alta, I must acknowledge that I have never attended a single social community event held at the town's community center, not one. It appears that our community naturally gravitates towards the Alta Community Enrichment (ACE) and its robust calendar of over 100 annual events for social engagement. Conversely, the town is primarily looked to for essential services such as fire, police, planning, building permits, sound control, and general administrative matters. The town is not the go to for a good time with my family nor a hub for social activities with friends.

Comment*:

Therefore, the prospect of the town purchasing the Our Lady of the Snows (OLS) structure and then potentially leasing it back to ACE at its current below market / reduced rate raises several questions. Does the town possess the financial capacity to undertake such a purchase, especially when coupled with the need to construct a new community center? Moreover, the FKKR report suggests the necessity of addressing the disrepair of our existing buildings. Considering this, and the apparent need for a dedicated space for our police department, wouldn't it be a more fiscally responsible approach to reconstruct the current building as recommended? This could / would / should provide a proper facility for police operations / police housing, emergency / fire services, the post office, and perhaps something like a modest reading room/quiet space to make phone calls, plug in an electric vehicle, hold council meetings, public restrooms that are built to accommodate (like urinals and stalls) fulfilling essential community needs. Let ACE continue its excellent work in providing social and recreational opportunities. Allow the ego to fade away and the kindness to show towards a pillar of our community. It's ok to change one's mind for the long term lasting relationship for the betterment of the community. To relieve the fear of what if.... Perhaps we could have a deed restriction that would allow for the Town to receive the building as a gift from ACE in the case of dissolving the non-profit? Much like George Watson deeding 1800 acres to the Forest Service to allow for a ski area to be developed.

Again, it appears that the town's resources would be better allocated to managing and improving the buildings we already possess. Therefore, I respectfully urge the town to reconsider the acquisition of OLS and allow ACE to proceed with its potential purchase independently. There seems to be little direct value for the town in entering the entertainment or venue management business, particularly given our lack of community-led events and dedicated programming.

Let us instead focus on more pressing matters, such as the decisions surrounding Patsey Marley and other critical town business. Prioritizing the maintenance and potential reconstruction of our existing infrastructure appears to be a more judicious use of our town's financial resources. Thank you for your time and consideration of these concerns. Sincerely,

A Concerned Resident of Alta Jim Williams

Supporting Document (if applicable):

Is this
comment to be
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minutes for the Yes
next Town
Council
meeting?:

burst@emailmeform.com on behalf of EmailMeForm From:

Jen Clancy; Brooke Boone To:

Subject: Feedback via the Submit a Public Comment [#66]

Wednesday, April 23, 2025 1:43:12 PM Date:

For best security and privacy of your information, we recommend viewing this entry in the Data Manager

Name*: **Evan Tobin** Phone: Address: United States Email: **Town** Other Affiliation: Comment funding and tax implications

Subject*:

Dear Mayor Bourke and the Alta Town Council,

I have attached the original proposal made by ACE to the Alta Town Council back in 1997 to establish a dual status relationship with the Town of Alta to allow the organization the broadest base for funding support.

This proposal showed the foresight, planning and financial responsibility ACE has always exhibited. ACE has been an integral part of the Town of ALTA for more that half of the Town's 55 year life.

The Town recognized in the attached proclamation, on 3/13/97, that 501(c)3 status allowed the community the benefits of not only allowing donors to contribute to the community with tax deductible benefits, it also allowed ACE to apply for a wide range of grants which ACE has done over the years including NEA grants, Foundation grants and ZAP grants.

ACE followed through on the plan and on May 27, 1999 received the attached determination of 501(c)3 exemption.

Our Lady of the Snows, Alta's community center and ACE's home for the

last 30 years, if owned by ACE, will continue to enjoy the widest range of tax sheltered giving opportunities and grant possibilities that would not be available if the Town of Alta buys the building.

Comment*:

If the Town buys the building they will be saddled with the maintenance and upkeep of the building and will not be able to solicit tax sheltered contributions from donors. Alta has other budget issues which should take priority, including building maintenance projects and facilities requirements.

ACE was designated the Alta Arts Council in 1997 in preparation for adding this valuable resource to our community. Please help the vision of Bill Lennon become a reality which will ever memorialize his love of this community and hopefully can even be named "The Bill Lennon Memorial ACE Community Center or something like that!

I implore the Town Council to withdraw it's letter of intent to purchase OLS from the diocese and instead endorse ACE's letter of intent by reminding the Diocese that ACE is the Alta Arts Council and therefore an integral part of the Town.

Thank you for your time, please reflect on the attached documents and act in the best interests of the town and the community.

Sincerely,

Evan Tobin

Supporting Document (if applicable):

ACE funding-arts council proposal-resolution and 501c3 determination.pdf (see below)

Is this
comment to be
included in the
minutes for the Yes
next Town
Council
meeting?:

The creation and administration of **Alta Community Enrichment** has been a collective effort by the local citizens of Alta. After a successful season of programming, ACE is proceeding with the best interest of its community in an effort to secure funding support for future programming. ACE is grateful for the support received this season from Local Businesses, Artists, Volunteers, The Town of Alta, Friends of Alta and Patrons.

The immediate goal of the organization is to proceed with nonprofit incorporation and 501 (c) 3 application. Additionally, a request is made here for dual-status relationship with the Town of Alta to allow the organization the broadest base for funding support solicitation. This relationship will provide ACE the ability to seek support through County Grants, Foundation Grants, State Arts Grants, Corporate Sponsorship and Community Development Block Grants.

Proposal

Alta Community Enrichment is requesting the Town Council to recognize ACE as the designated Arts Council and provide development funds. A designated Arts Council insures a quality of life to the Community of Alta.

ACE Development Funding Request:

Legal Services	\$400.00
2084. 201. 11003	•

Nonprofit Corporation Filing Fees \$250.00

Operating Expenses

Phone, Office Supplies, Postage,

Committee educational materials, Marketing \$550.00

TOTAL \$1,200.00

Board of Trustees

Beth O'Reilly Bill Lennon Mimi Levitt Connie Marshall

Betsy Wolf Piper Lever Jen Colby Sandra Conger Brenda Price

Board Committees

Finance Chair Connie Marshall
Fund Raising Chair Brenda Price
Program Chair Sandra Conger
Volunteer Chair Diane Stahly

Production Chair Bill Lennon
Marketing Chair Jen Colby

Maintenance Chair Kathleen Grisley

Programs 1996-97

Live Music

Katie Kuhn and Andy Rising
Piano Cello Recital Benefit for The Nature Conservancy
Mad Reverend Rain
Popular Salt Lake Rock Group
Alta Lodge Jam Session
Alta Lodge Artists share their musical talents

Special Events

Margo Rabb, Davis Wilson, Katie Kuhn and Talented Local Appearances
An Evening of Stories, Poetry and Music

Disco Dance
Benefit for Utah Against Hunger

ACE Welcome Night
A Special Showing of Margie of the Wasatch

Wilderness Forum

Utah Environmental Groups Present; Issues in the Utah Environment Stories Under A Night's Sky

Stories Presented by Storyteller Lelicia Pizzino

Art Programs Co-Sponsored with The Town of Alta

Beginning Drawing Workshop presented by local artist Allyn Hart
Watercolor Demo and Workshop presented by local artist Willamarie Huelscamp
Christmas Crafts Workshop presented by Sandra Conger
Valentine Crafts Workshop presented by Piper Lever
Photography Workshop and Slide Show presented by Artist David Stoecklein

Educational and Instructional Programs

Rocky Mountain Rescue Slide Presentation with Knee Lecture and Video
Presented by local Educators Barb Altum and Gracie Seidlitz
Yoga/Stretch Sports Workshop
Presented by visiting Professional Roz Newmark
Avalanche Instructional Workshop Co-Sponsored with The Town of Alta
Presented by local Avalanche Professional David Madera

Photo/Slide Shows and Exhibits

Betty Boehm and Ross McCracken

Local Artists Present a slide show; WildColors in the Landscape Craig Dillon

Local Photographer Presents a slide show; Winter Sports Julie Faure and Leraine

Local Artists Present a slide show, Western China and Vietnam Jayne Belnap

Visiting Scientist Presents a slide show; Desert Soils

Jeremy Hoorigan

Visiting Scientist Presents a slide show; Siberia

Jeff and Paul

Local Artists Present a slide show; Extreme Skiing in the Wasatch Preston Gaylord

Local Artist Presents a slide show; Impressions of the World Jean and Chris

Local Artists Present a slide show; New Zealand

Community Interest Groups

Saturday Night Movies

Book Group

Stretch Classes

Spanish Conversation Group

Tai-Chi Study Group

Fund Raising Activities

Local Art Sale and Exhibit
Raffle Sales and Give Away
Gear Swap
End of Season Concert and Dance

ACE Programs 1997-98

Concert Series

Educational Programs

Lecture Series

Community Social Events

Special Events

ACE Funding Support 1997-98

Annual Fund Raiser

Salt Lake County Arts Grant

Private Donor Support

Friends of Alta

Utah State Arts Grant

Foundation Grants

The Town of Alta

Alta Business Support

ACE Program Vision 1998-2002

Art Exhibitions

Regional Cooperative Arts Programming

2002 Olympic Arts and Cultural Participation

TOWN OF ALTA

RESOLUTION NO. 1997 R. 2

RESOLUTION CREATING AN ALTA ARTS COUNCIL

WHEREAS, THE TOWN COUNCIL FINDS THAT THE WELFARE OF THE TOWN WOULD BE ENHANCED; THEREFORE, BE IT RESOLVED BY THE ALTA TOWN COUNCIL AS FOLLOWS:

- 1. Arts Council Created. There is hereby established an Alta Arts Council (d.b.a. Alta Community Enrichment) with the membership, powers and duties as herein set forth.
- 2. <u>Arts Council</u>. The council shall be administered by a board of trustees; consisting of between three and twelve members with staggered terms. All trustees shall be voting members.
- 3. <u>Trustees</u>. Trustees will be nominated and elected by the ACE Executive Committee and will serve three-year terms without pay.
- 4. Objectives and Purposes of the Arts Council. The purpose of this organization is to create opportunities for individual and group participation in community entertainment, education, arts and special events. An initial objective is to incorporate as a non-profit organization and apply for 501(c)3 status in order to qualify for a broader funding base.
- 5. <u>Powers and Duties</u>. The arts council shall report to the Alta Town Council at least twice a year regarding matters concerning the cultural welfare of the community and inform them of current and proposed new programs.
- 6. Meetings and Rules. Meetings of the arts council will be held on an as yet to be determined schedule. Meetings shall be held in conformance with the Utah Open and Public Meetings Act of 1977 and shall be conducted according to the latest edition of ROBERT'S RULES OF ORDER.
- 7. Amendments to Resolution. This resolution may be amended at any time by a resloution of the Alta Town Council.

ADOPTED this Thirteenth day of March 1997.

MAYOR

Man H- Lavill

ATTEST: XUMUUNUN ATTEST: XUMUUNUN ATTEST: XUMUUNUN ATTEST: XUMUUN ATTEST: XUMUUN

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR P. O. BOX 2508 CINCINNATI, OH 45201

Date: WAY 27 1999

ALTA COMMUNITY ENRICHMENT C/O PIPER LEVER 10201 EAST U 210 ALTA SL, UT 84092 Employer Identification Number:
84-1393405

DLN:
318106180

Contact Person:
D. A. DOWNING

Contact Telephone Number:
(513) 241-5199

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
May 23, 1997

Advance Ruling Period Ends:
June 30, 2001

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Addendum Applies:

Yes

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for

the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

District Director

Enclosure(s): Addendum Form 872-C

This determination letter supersedes our determination letter of October, 1997, in which you were held to be exempt under section 501(c)(4) of the Code.