

To: County Council  
From: Anita Lewis, Assistant Manager  
Date: October 19, 2012  
Re: Update regarding RAP Application process

**Background** – In an effort to improve process and efficiency, Council directed staff to work with the granting committees to develop one common application. Staff has met with these groups and is moving forward in creating one application. The application will be reviewed by the Council at a later date.

Staff has also worked with the committees to identify a timeframe of the new application process. A tentative new grant calendar:

February 1, 2013 – Application available  
March 1, 2013 – Deadline for submitting applications  
March 2013 – Committee Review  
April – Interview with applicants  
May – Committee recommendation to County/Chamber  
June – Decision and Funding

**Timeline** – The proposed schedule does not appear to present a problem to the previous recipients of restaurant and special events grants. The change does create a challenge for some recipients of the RAP cultural grants. In the past, these groups have made their application during the month of September, the RAP Committee made their recommendations to the Council in December, and funding was distributed during January.

A meeting was held on September 25<sup>th</sup> with the representatives of the non-profit organizations. The purpose of the meeting was to explain the change in the process and procedure. At this meeting, the groups that felt strongly that their organizations would be affected were asked to send a letter. Attached are the letters that were received.

**Summary** – Staff is seeking direction from the Council regarding the organizations that have expressed a hardship. Staff supports the concept of a bridge loan to assist those organizations that demonstrate a financial difficulty.

## Anita Lewis

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**From:** Sarah West <sarah\_west@Sundance.org>  
**Sent:** Friday, October 12, 2012 11:59 AM  
**To:** Anita Lewis; 'Thfey@aol.com'  
**Cc:** 'director@pcscarts.org'  
**Subject:** RAP Tax Concerns

Dear Anita and Tom,

Thank you for hosting the informational meeting a few weeks ago. It was very helpful to learn more details about this proposed move. There are a few concerns I'd like to address:

- The timing of the new RAP Tax deadline is very problematic. We are either faced always requesting retroactive support for Festival programming, or would need to skip a year in funding. Neither are ideal.
  - Additionally, if the awards are not distributed until June, many nonprofits (like ourselves) have already gone to print in May for summer programming. Of course, nonprofits are selecting their summer programming in the spring, so knowing RAP Tax funding is imperative prior to any programming decisions are made.
- The grant timeline of March 1 is tough, as the Institute will be conducting it's Festival wrap, which could result in a change for future Festival community programming.
- Equally, a evaluation deadline of March 1 is extremely difficult. Currently, our compliance report includes copies of all advertisements, press releases, and website analytics to highlight the marketing outreach in addition to the audience attendance. It would be unlikely I could get copies of all these materials until late April. Furthermore, if the Restaurant Tax aligns its financial reporting with this deadline, our accounting department will not have all the paperwork from the current Festival by this date.
- Finally, we were counting on using this year's RAP Tax as a matching grant to another community grant we were awarded. The delay in funding will no longer allow us to match against RAP.

### Timeline:

March 1, 2013 Screening Series	Sundance would apply for funding, retroactive for Festival 2013 and the 2013 Summer
March 1, 2014	Sundance would apply for funding for the 2015 Festival, having this as a catch up year. This means no funding would be used for the 2014 Festival not 2014 Summer Series. This would hurt us tremendously. Is there any one-time grant the county could award Sundance in this interim year?
March 1, 2015	Now on track to always apply for funding for programs in the future.

### Considerations:

- Could we move the grant deadline to December 1, with a March 1 award letter? And ask for Rest Tax grant deadline to move up? Ideally the granting dates would not move at all.
- If you stick with a March 1 grant deadline, I beg to push the compliance and financial reports due in April or May.
- Can we have bi-monthly meetings to further discuss this pending move? Meeting again in November seems to late.

Lastly, could you schedule the next meeting during work hours? It's tough to meet after work due to child care.

Thank you,  
Sarah

Sarah West  
Director, Utah Community Development  
Sundance Institute  
Phone: 435.658.3456 x7815  
Cell: 435.640.5049

## Anita Lewis

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**From:** Kathy <director@pcscarts.org>  
**Sent:** Thursday, September 27, 2012 3:55 PM  
**To:** Anita Lewis  
**Cc:** Tom Fey  
**Subject:** RAP Tax funds

Hi, Anita!

Thanks so much for your presentation about County grants the other night, and all the work you're doing to improve the grant process. We are always deeply grateful for the support the Arts Council receives from the County.

I am writing to provide you with input on the impact on the Arts Council of the proposed changes to the grant schedule, particularly the RAP Tax grant schedule. As you know, the Arts Council is different from most of Summit County's arts and cultural organizations in that, other than the arts events we produce in Oakley, we do not produce events or programs. Our primary work in support of Park City and Summit County is done through staff work:

- Strategic planning for programs and events to promote Summit County artists and arts and cultural organizations (Eastern Summit County outreach, Summit County Farmers' Market, etc.)
- Management of County programs to promote the arts (Park City and Summit County Public Art boards, Summit County Fair Fine Art Show)
- Networking among arts and cultural organizations and the City, County and Chamber to promote collaboration and greater efficiency of cost and time (monthly networking meetings, Students and the Arts Advisory Group, Eastern Summit County advisory group, artists' networking meetings, email blasts, etc.)
- Support and resources for County arts organizations (fiscal agency, submitting grant requests on behalf of new non-profits, consulting on marketing, fundraising and sponsorship for startup and smaller events and programs such as Park Silly, Kamas Theater, etc.)
- Serving on advisory committees to provide input on arts and cultural elements (Summit County cultural center advisory committee)
- Marketing (working with PR firms to produce online marketing for all arts and cultural events and programs, email blasts, etc.)
- Advocacy for Summit County arts (to State representatives and arts organizations, Annual Report, etc.)

The work we do is often done by departments within city or county governments. Operating as a private, non-profit organization, however, gives us the flexibility for greater outreach and fundraising from other foundations. We are working hard and having some success in expanding our revenue base with grants from new foundations. So far, though, they are small grants, so the support we receive from Summit County and Park City Municipal still represents a substantial percentage of our funding.

As such, the lack of funds that we might have received from the RAP Tax grant in January 2013 will not only require a substantial cut in our operations for the first six months of 2013, but will put us in a deficit position. We are happy to do our absolute best to postpone as many expenses as possible to June 2013 or later, however,

with the new grant schedule and the lack of funding for the first six months of 2013, we will run into the same difficulties each January.

**Therefore, we will be submitting a request withing the next several weeks for a one-time special grant to help us during this transition. Our treasurer is currently out of town until October 9th. When she is back, I will work with her to come up with an amount for our request. We intend to make this amount as reasonable as possible and look forward to working with you on the request.**

Thank you so much for the generous support the County provides to the Arts Council! Our desire is to do everything we can to support you in your efforts to improve the grants program.

I'll be in touch again in mid-October. Take care!  
Kathy

Kathy Hunter  
Executive Director  
Park City Summit County Arts Council  
PO Box 4455  
Park City UT 84060  
435.647.9747  
[www.pcscarts.org](http://www.pcscarts.org)

Message sent using the i4 Solutions mail server.

## Anita Lewis

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**From:** pat@arts-kids <pat@arts-kids.org>  
**Sent:** Thursday, September 27, 2012 5:19 PM  
**To:** director@pcscarts.org; Anita Lewis  
**Subject:** Re: Proposed County Changes to RAP and other grant application schedules

Dear Anita,

As I mentioned to you Tuesday night, the RAP Tax Grant is our largest funding source. In addition, to some smaller annual grants from foundations or individuals, our spring program have been funded by the RAP Tax. The part-time Program Director has also been partially funded by the RAP tax grant. I was setting up our cash flow/forecast in August based on our new fiscal budget, when I learned from Tom Fey, in response to my query re: the expected date of distribution of the RAP, that we could not count on the RAP to support any programming this fiscal year. This fact means that we must find \$20,000-30,000 in additional revenue not in our budget or our cash reserve.

For the present we are focusing on decreasing any overhead we can. We are looking for organizations to sublet our office space to share the rent -or possibly to move entirely. The Program Director surprised me in early August with a plan to go back to school and one month's notice of her resignation. Because of the lack of RAP, we will not fill her position -most likely through the entire fiscal year. We plan to use a new intern and several volunteers to help fill the void.

This summer we held an on-line fundraiser as a way of cutting costs to put on an event and we plan home parties. Events cost money and our goal already had been to increase our cash reserve and donor base. The need to use any money raised for our programs will limit our ability to put on an large event.

In years past our Board has not been strong in their role of nurturing large individual donors, therefore, our major revenue came from grants and small individual donations. This fiscal year beginning July 1, 2012, we have brought on several new enthusiastic Board members ready to focus on individual donations and fundraising in general. Therefore the focus for this coming year was to increasing our sustainability in Summit County and beyond, with a goal to be at least a regional program. The good news is that we are focusing on fundraising more than grants , but now the goal is to find funding to fulfill our mission for the second half of our fiscal year.

The changes being made to the grant process is not beneficial to us at all, because we are not eligible for the other two grants. The population we primarily serve are local children and families who are at or near the poverty level or dealing with a lot of stressors. We have focused on the underserved in the secondary schools of Park City and elementary and secondary schools in Kamas and Coalville. We do not charge for the program, but we do ask for donations. Many of the families are under employed or without jobs and are unable to make a donation. Arts-Kids is very important especially to these children and youth. The RAP Tax, Park City Municipal Corporation and the George S. and Dolores Doré Eccles Foundation have been our anchors for the Summit County program.

The pro aspect is that it increases our urgency to raise more money from individual donors. My suggestion of how the process could help our organization this year, would be something like a bridge grant for the six extra months not covered.

Please feel free to email or call me if you have any further questions.

Warm regards,  
Pat

Pat Drewry Sanger, APRN  
Executive Director



Date: 10/04/12

To: Bob Jasper, County Manager  
Anita Lewis, Assistant County Manager

From: Matt Mullin, Chairman of the Board

Re: Removal of the 2012 Cultural RAP Tax Grant

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The sudden removal of the Summit County Cultural RAP Tax Grants (RAP Tax) will cause hardship for the nonprofit Kimball Art Center (KAC) in 2012. Historically, the RAP Tax is taken into revenue in December, allowing the KAC to conclude its fiscal year a little ahead with some moneys to bring us into the New Year. This year, without RAP Tax, the KAC will show a \$52,803.19 deficit for 2012 as it was integral in our budgeting. This results in a negative position to start 2012 and causes the KAC to review a line of credit for interim cash support.

Please note if this reconfiguration of the Cultural RAP Tax cycle was brought to the attention of KAC prior to our discovery of the change in late August/early September, adjustments could have been made to assure no deficit would ensue. For example, if during the 2012 budget cycle (which occurs in the fall of 2011), notice was given by Summit County to the KAC about the skipping of the 2012 cultural RAP Tax funding, we would not be experiencing a year end short fall.

The KAC is our community visual art center which operates 361 days a year, free of charge, to Summit County residents and its visitors. We rely heavily on the RAP Tax to off-set our operating budget each year, so that we may continue to bring world-class visual art exhibitions and provide free educational outreach programs through the year.

The County and the RAP Tax Committee needs to be aware that although the KAC is receiving capital improvement funds from donors for a new building, these moneys are restricted. New building funds cannot be used to pay for operational expenses now or in the future. They may only be paid toward new building expenses. Hence, day-to-day operating support is critical.

We strongly request that Summit County consider reinstating the Cultural Summit County RAP Tax Grant application and awards for 2012. The KAC and other nonprofits rely heavily on the funding at a certain time and applying 2012 approved grants to the 2012 Fiscal year is important, operationally. Going forward, if we are aware of changes in the process or grant timing we can adjust our budgeting accordingly.

Thank you for your consideration.

Matt Mullin  
Chairman of the Board  
Kimball Art Center

cc: Tom Fey

## Anita Lewis

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**From:** Randy Barton <randy@myinboxnews.com>  
**Sent:** Sunday, September 30, 2012 8:12 PM  
**To:** director@pcscarts.org  
**Cc:** Anita Lewis  
**Subject:** RE: Proposed County Changes to RAP and other grant application schedules

I met with Anita and provided my input earlier. Here it is again – briefly.

- How these proposed changes will affect your organization (budget, operations, staff, events, programs) – May prove more difficult get the application fully prepared and submitted. In the past with all being spread out – it gave us more time to just concentrate on each application. May also be difficult for some (not us this year thankfully) to make it until June.
- Pro's and con's from your perspective of the changes – I am leery about the reasons for the change. If our total aggregate funding continues to go up as it has – we will be happy. If funds are funneled away and not used properly we will not be supportive. As long as the main questions are asked with all three grants (RAP – How many Summit County Citizens are Served / Restaurant Tax – How many Restaurant Seats are filled / TRT – How many room nights are generated) from the efforts of applicants – then the funding will be utilized properly. If politics meddles in the process – improper use could occur.
- Suggestions on how to make the process work better for your organization. – We were happy with the previous process – stick to volunteer committees and use strict criteria and adhere to state law.

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Museically Yours;

Randy Barton  
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435-901-4119  
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**From:** Kathy [<mailto:director@pcscarts.org>]  
**Sent:** Wednesday, September 26, 2012 3:54 PM  
**To:** [director@pcscarts.org](mailto:director@pcscarts.org); [rhoda.j.stauffer@comcast.net](mailto:rhoda.j.stauffer@comcast.net); [director@kimballartcenter.org](mailto:director@kimballartcenter.org); [education@kimballartcenter.org](mailto:education@kimballartcenter.org); [kathryn.snyder@kimballartcenter.org](mailto:kathryn.snyder@kimballartcenter.org); [tknoeller@parkcityhistory.org](mailto:tknoeller@parkcityhistory.org); [randy@myinboxnews.com](mailto:randy@myinboxnews.com); [christie@parkcityshows.com](mailto:christie@parkcityshows.com); [justin@spiroarts.org](mailto:justin@spiroarts.org); [CCusimano@utahsymphonyopera.org](mailto:CCusimano@utahsymphonyopera.org); [sarah\\_west@Sundance.org](mailto:sarah_west@Sundance.org); Kara Cody; [alexandra@parksillysundaymarket.com](mailto:alexandra@parksillysundaymarket.com); [Kimberly@parksillysundaymarket.com](mailto:Kimberly@parksillysundaymarket.com); [katie@theparkcityfoundation.org](mailto:katie@theparkcityfoundation.org); [jatlas@ecclescenter.org](mailto:jatlas@ecclescenter.org); [pat@arts-kids.org](mailto:pat@arts-kids.org); [pdsanger@gmail.com](mailto:pdsanger@gmail.com); [george@parkcityfilmseries.com](mailto:george@parkcityfilmseries.com); [connie.nelson@olyparks.com](mailto:connie.nelson@olyparks.com); [bob@visitparkcity.com](mailto:bob@visitparkcity.com); [amcnulty@pcschools.us](mailto:amcnulty@pcschools.us); [gincy\\_p@hotmail.com](mailto:gincy_p@hotmail.com); [jenn@torchworksjewelry.com](mailto:jenn@torchworksjewelry.com); [lharlow@pcmusicfestival.com](mailto:lharlow@pcmusicfestival.com); [mountaintownmusic@gmail.com](mailto:mountaintownmusic@gmail.com); [mavm07@gmail.com](mailto:mavm07@gmail.com); [esc\\_arts@hotmail.com](mailto:esc_arts@hotmail.com); [lhart@riffspc.com](mailto:lhart@riffspc.com); [princessnann@aol.com](mailto:princessnann@aol.com); [jaimieatlas@gmail.com](mailto:jaimieatlas@gmail.com); [sandra.morrison@parkcityhistory.org](mailto:sandra.morrison@parkcityhistory.org); [hewittbrn@aol.com](mailto:hewittbrn@aol.com); [Kristin.remenschneider@kimballartcenter.org](mailto:Kristin.remenschneider@kimballartcenter.org); [ryan@parksillysundaymarket.com](mailto:ryan@parksillysundaymarket.com)  
**Subject:** Proposed County Changes to RAP and other grant application schedules

# *Summit County Employee Health Plan Overview*



*October 31, 2012*

*Delbert L. Mulvey, CEBS, RHU  
Vice President / Consultant  
HUB International Insurance Services, Inc.*



# Makeup of the Group

As of 2011:

- Summit County – approximately 265 covered employees
  - Fully insured
  - Aging population
- Mountain Regional Water – approximately 20 covered employees
  - Fully insured
  - Older population with medical conditions/small group market more difficult
- Snyderville Basin Recreation – approximately 20 covered employees
  - Fully insured
  - Younger population
  - Vendor was withdrawing from the market/small group market more difficult
- Park City Fire District – approximately 90 employees
  - Self funded
  - Younger population
  - Plan was running well
  - Stop Loss Reinsurance costs were high due to limited risk taking ability

## *Purpose/Outcome of Summer 2011 Study*

- HUB International was asked to do a feasibility study to determine three specific things:
  - Would it be feasible to combine the four entities;
  - Would be cost effective to combine the group;
  - Should the group consider self-funding as an alternative.
- We analyzed the data and presented recommendations based on the data that:
  - It was feasible to combine the four entities;
  - It would be more cost effective, over multiple years, for the combined group to secure insurance coverage than if each entity were to continue purchasing insurance on its own; and
  - Self-funding would provide additional savings to the combined group over a fully-insured alternative.
  - We also noted that the expected savings due combining the entities into a single group and moving to self-funding over multiple years would only be 3 – 5% on average.

# *History and Current Outlook*

- As you know, we previously provided alternative funding studies and analysis to Summit County (on it's own, not including any of the other entities).
  - On its own, Summit County, while large enough to do so, was always extremely marginal as a candidate for alternative funding opportunities.
  - Negotiations, Plan Design Changes, and continual monitoring kept the County's fully-insured program in a very competitive position, with little margin/opportunity for savings.
- At this time, it continues to be economically feasible and in the best interest of the County to keep the group together on a self-funded basis. The group will realize overall savings over time, not necessarily as individual entities (the younger/healthier entities will generally subsidize the overall Plan).

# *Savings Opportunities*

- The savings opportunities for the combined group have and will continue to come from the following main areas:
  - Mountain Regional is paying lower premiums under the self-funded approach than under the previous fully insured arrangement;
  - Basin Rec.'s demographics will allow the combined group to benefit from the expected lower claim costs from this entity;
  - By joining together with the larger pool, Fire's specific reinsurance costs were lowered significantly, and their demographics will also benefit the combined group;
  - Summit County is able to take immediate advantage during years in which the claims paid by the Plan are less than what is projected.
- Other opportunities include better control of the medical programs, premium arrangements, and wellness incentives, along with consistency between the entities.

# *Medical Care Costs*

- Self Funding a medical plan does not change the access to, or the costs of, medical care.
- Self Funding a medical plan does allow the Plan to have more control, greater flexibility, and the opportunity to hold money not used for claims or administration in a reserve account that belongs to the Plan.
- There are two main methods of impacting future claims costs:
  - Wellness Plans, and
  - Plan Design Changes.

## 2012 Health Plans

- **Mountain Regional Water** – Employees on Select Care or Care+ paid for by MRW.
- **Park City Fire** – Employees on Select Care or Care+ paid for by PCFD.
- **Snyderville Basin Recreation** – Employees on Select Care+. SBR pays for 100% of Single premium and 80% of Two-Party and Family premium.
- **Summit County** – Employees on all three plans. SC pays for Select Med (Single, Two-Party or Family), employee can buy up to Select Care or Care+.

# Plan Design Changes

- The most cost effective plan design changes are changes to:
  - Deductible
  - Coinsurance
  - Benefit Exclusions
  - Co-pay
  - Out of Pocket Maximum
  - Benefit Limitations
- Costs may also be impacted by implementing a Qualified High Deductible Health Plan
  - **Effective implementation requires 4-6 months to educate employees**
- Plan Design changes and HDHP Plans are cost shifting tools. The Plan shifts costs from claim payments to the end utilizers of the Plan.

# Wellness Plans

- Wellness Plans may help
  - Lower health care costs,
  - Increase productivity,
  - Decrease absenteeism, and
  - Raise employee morale.
- Wellness plans are not an overnight solution. A robust wellness plan will take 3-5 years to start to bend the cost of health care and reduce claims for the group.
- Wellness plans should be strategically implemented, and designed.
- Employee engagement is key to the success of any wellness initiative.

# Proposed Plan Design Changes

*\*\*Illustrates In-Network Benefits only.  
We recommend making a similar change to  
Out-of-Network Benefits.*

	Select Care+ **		Select Care		Select Med	
	2012	2013	2012	2013	2012	2013
Single Deductible	\$250	\$500	\$250	\$500	\$1,000	\$1,250
Family Deductible	\$500	\$1,000	\$500	\$1,000	\$2,000	\$2,500
Single Out of Pocket Max	\$2,000	\$3,000	\$2,000	\$3,000	\$3,000	\$4,000
Family Out of Pocket Max	\$4,000	\$6,000	\$4,000	\$6,000	\$6,000	\$8,000
Office Visit Copays	\$20/\$30/\$35	\$25/\$35/\$40	\$20/\$30/\$35	\$25/\$35/\$40	\$30/\$40/\$45	\$35/\$45/\$50
Single Pharmacy Deductible	\$50	\$100	\$50	\$100	\$50	\$100
Family Pharmacy Deductible	\$100	\$200	\$100	\$200	\$100	\$200
Emergency Room Copay	\$150 after Deductible	\$200 after Deductible	\$150 after Deductible	\$200 after Deductible	\$200 after Deductible	\$300 after Deductible

# Addition of Qualified High Deductible Plan Option Requested by Park City Fire District

*\*\*Illustrates In-Network Benefits only.  
We recommend making a similar change  
to Out-of-Network Benefits.*

	Select Care+ **		Select Care		Select Med		Select Med
	2012	2013	2012	2013	2012	2013	QHDHP
Single Deductible	\$250	\$500	\$250	\$500	\$1,000	\$1,250	\$1,500
Family Deductible	\$500	\$1,000	\$500	\$1,000	\$2,000	\$2,500	\$3,000
Single Out of Pocket Max	\$2,000	\$3,000	\$2,000	\$3,000	\$3,000	\$4,000	\$4,000
Family Out of Pocket Max	\$4,000	\$6,000	\$4,000	\$6,000	\$6,000	\$8,000	\$8,000
Office Visit Copays	\$20/\$30/\$35	\$25/\$35/\$40	\$20/\$30/\$35	\$25/\$35/\$40	\$30/\$40/\$45	\$35/\$45/\$50	All services subject to Deductible then covered by Plan at 80% (except for Preventive Services)
Single Pharmacy Deductible	\$50	\$100	\$50	\$100	\$50	\$100	
Family Pharmacy Deductible	\$100	\$200	\$100	\$200	\$100	\$200	
Emergency Room Copay	\$150 after Deductible	\$200 after Deductible	\$150 after Deductible	\$200 after Deductible	\$200 after Deductible	\$300 after Deductible	

# Qualified High Deductible Health Plans

- Regulated by the federal government
  - Plan cannot cover first dollar medical expenses (except preventive care)
    - Preventive Care generally does not include any service or benefit intended to treat an existing illness, injury, or condition.
  - 2013 Minimum Deductibles: \$1,250/2,500
  - 2013 Annual Out of Pocket Maximums: \$6,250/\$12,500
- Participation in a QHDHP allows the contract holder to open a Health Savings Account (H.S.A.)
  - 2013 Maximum Contributions: \$3,250/\$6,450
  - Money accumulated can be used tax-free for qualified medical expenses.
  - If money is used for non-qualified medical expenses, the amount of the distribution is included in income tax and subject to a 20% penalty.

# Qualified High Deductible Health Plans

- Benefits of QHDHP:
  - Members become more aware of actual medical costs and are able to take responsibility for medical expenses.
  - Because members have more financial involvement, they are more likely to reduce unnecessary procedures and visits.
  - H.S.A. funds are deposited tax-free, accumulate tax-free, and can be used for qualified medical expenses tax-free.
  - Employers are able to contribute money to an H.S.A. on behalf on an employee.
    - If the County wishes to make H.S.A. contributions, we recommend contributing only a small portion of the deductible. Making large contributions on behalf of the employee will not change behavior patterns surrounding the receipt of medical care because the employee does not have enough financial incentive to become a better consumer. In addition, any funds deposited into an H.S.A. becomes fully vested to the employee on the date the funds are deposited.

# Qualified High Deductible Health Plans

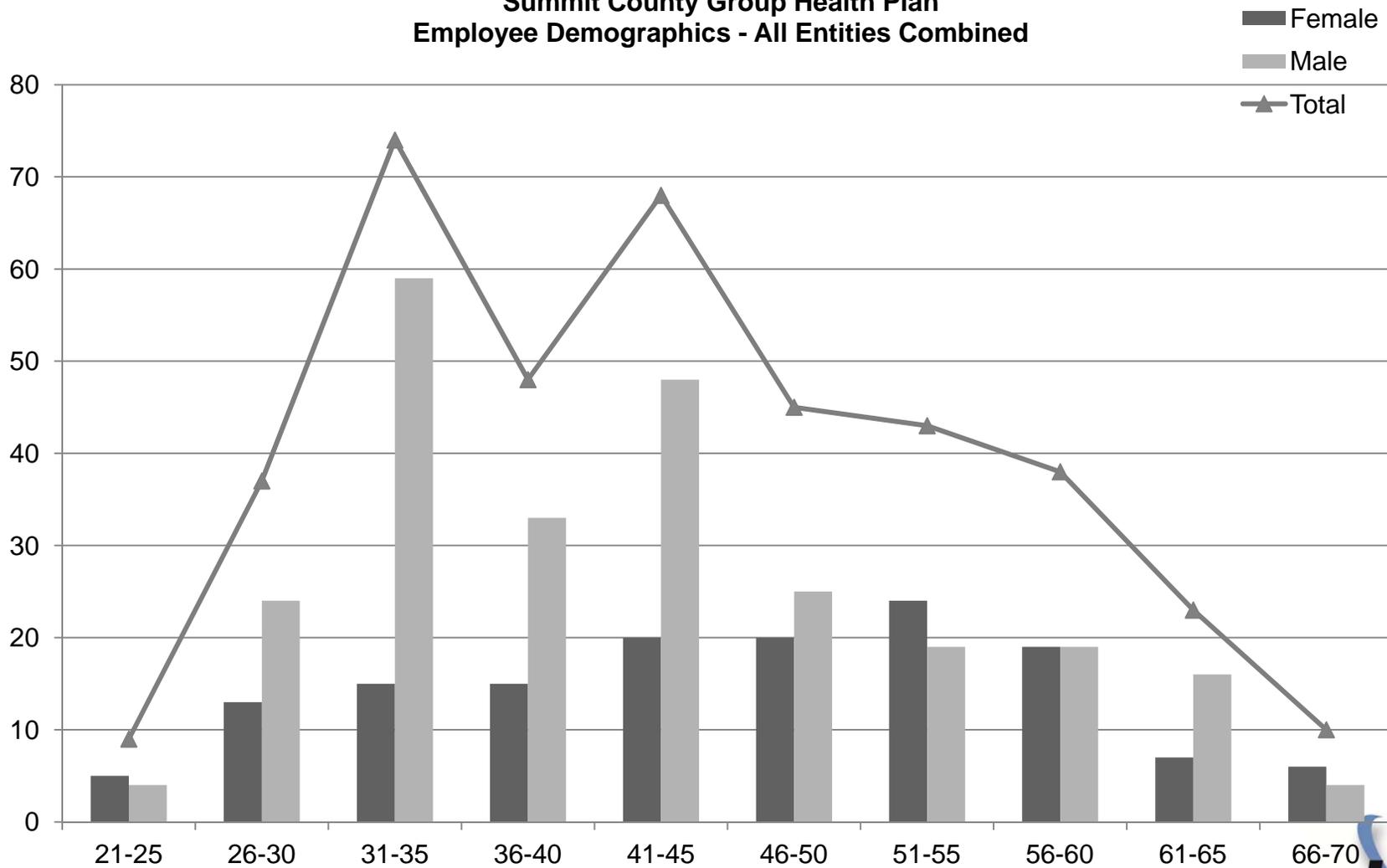
- Concerns/Issues Related to QHDHP
  - Plan option must be priced appropriately so that the Plan is able to stay solvent.
  - Adding as a fourth option will lead to adverse selection which may be detrimental to the Plan.
  - Employee morale may be reduced if QHDHP is used as a full-replacement of all other plan options.
  - Employer contributions to an H.S.A. should be small enough that employees have financial risk, thereby encouraging them become more engaged in their health care options.
  - Any funds deposited into an H.S.A. by the employer becomes fully vested to the employee on the date the funds are deposited.

# Demographics

- The chart on the following slide illustrates the employee demographics for the combined group. There is a “bubble” of aging employees working through the group and will continue to do so for the next few years.

# Demographic Study

Summit County Group Health Plan  
Employee Demographics - All Entities Combined



**ECHO SEWER SPECIAL SERVICE DISTRICT,  
SUMMIT COUNTY, UTAH**

**OCTOBER 31, 2012**

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE COUNTY COUNCIL ACTING AS THE GOVERNING AUTHORITY OF THE ECHO SEWER SPECIAL SERVICE DISTRICT AUTHORIZING A STATEWIDE UTILITY LICENSE AGREEMENT WITH THE UTAH DEPARTMENT OF TRANSPORTATION AND RELATED MATTERS.

WHEREAS, the Echo Sewer Special Service District, Summit County, Utah (the "District") has been established by Summit County to acquire and operate the sewer system (the "System") of the Echo Sewer Company (the "Company") and to accept funding to construct certain improvements to the system to provide sewer services to the Echo community (the "Project"); and

WHEREAS, the Company possesses certain rights of way and other real property rights for the operation of the System, including certain rights for sewer lines under a highway controlled by the Utah Department of Transportation (UDOT); and

WHEREAS, UDOT desires and requires the District to enter into a Statewide Utility License Agreement before UDOT will consider consenting to the Company assigning its rights with UDOT to the District; and

WHEREAS, the Company desires to assign its rights to the District and the District desire to receive those rights:

NOW, THEREFORE, BE IT RESOLVED by the Summit County Council acting as the Governing Authority of the Echo Sewer Special Service District, Summit County, Utah, as follows:

Section 1: The Governing Authority hereby authorizes the District to execute the UDOT Statewide Utility License Agreement (attached as Exhibit A) and authorizes the Council Chair to sign such agreement and the County Clerk to attest.

Section 2: The Governing Authority ratifies all actions taken to assign UDOT rights of the Company to the District and authorizes the District to take all other actions needful

or desirable to assign and transfer the Company's rights with UDOT to the District, including entering into and executing any further documents or agreements. The Council Chair is authorized to sign such documents and the County Clerk to attest to the same.

Adopted and approved this October 31, 2012.

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County Chair acting as Chair of the SSD

ATTEST:

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County Clerk

( S E A L )

EXHIBIT A

UDOT STATEWIDE UTILITY LICENSE AGREEMENT

Echo Sewer Special Service District, Utah  
60 North Main  
Coalville, Utah 84017

Federal ID No. 87-6000295

**STATEWIDE UTILITY LICENSE AGREEMENT  
NONINTERSTATE**

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2012, by and between the UTAH DEPARTMENT OF TRANSPORTATION, hereinafter referred to as "UDOT" and Echo Sewer Special Service District, Utah, a political subdivision in the State of Utah hereinafter referred to as the "DISTRICT".

**WITNESSETH:**

**WHEREAS**, "UDOT" desires to assist in expediting the approval of permits issued by "UDOT" for locating, constructing and maintaining utility lines and related facilities ("facilities") within State Highway rights of way; and excluding longitudinal installations within the Interstate Highway Right-of-way; and

**WHEREAS**, it is the desire of the parties hereto that the terms of this agreement shall apply to all permits issued to allow access onto State Highway right of way, hereafter approved in accordance with this agreement; and

**WHEREAS**, the parties desire that this agreement shall apply to approved location and construction permits on State Highway rights of way in the State of Utah which are within the responsibility and jurisdiction of "UDOT"; and

**WHEREAS**, the parties desire that this agreement supersedes all previous agreements executed with "UDOT"

**NOW THEREFORE**, In consideration of the promises and mutual covenants and agreements contained herein, said parties hereby covenant and agree as follows:

(1) **"UDOT" AGREEMENT TO REVIEW APPLICATIONS:** This is not a permit or a guarantee of a permit. However, "UDOT" agrees to review any applications for a permit that "DISTRICT" files pursuant to the procedures established in this Agreement promptly. "DISTRICT" and "UDOT" agree to work together in good faith with the intent to obtain a mutually beneficial decision on any permit application. All permits that may be issued will be subject to the Manual for the Accommodation of Utilities and Protection of State Highway Rights-of-Way, as incorporated in Utah Admin. Code R930-6.

(2) **APPROVAL:** Unless otherwise stated herein, or in any particular permit or agreement, all

location, construction and maintenance permits hereafter executed pursuant hereto will be deemed to be governed by the provisions of this agreement. The applications and permits will be accompanied by two sets of plans for the proposed alignment of the "**DISTRICT's**" facilities.

Such applications shall be presented to the appropriate "**UDOT**" Region/District Director or an authorized representative and said Region/District Director or representative shall have the authority hereunder to issue and approve the required permit as expeditiously as possible. The issuance and approval of said permit will enable the "**DISTRICT**" to proceed with the work and use under the permit in accordance with the terms hereof.

(3) **RESERVATION AND SPECIAL PROVISIONS:** Each party hereto reserves the right to require the execution of a specific permit for any particular location and construction. Special provisions, as particular circumstances may dictate and as agreed upon by the parties may be incorporated into any permit issued hereunder.

(4) **INSPECTION:** "**UDOT**" may routinely inspect the work of the "**DISTRICT**" or its contractor to assure compliance with this utility line agreement and to insure proper compliance with State and Federal Regulations. These inspections shall be made by "**UDOT**" Region/District Director or an authorized representative. All costs of inspection shall be paid by the "**DISTRICT**".

(5) **COSTS:** The entire costs of the facilities installation shall be paid for by the "**DISTRICT**".

(6) **BEGINNING CONSTRUCTION:** All excavations and or other operations on "**UDOT**" property or right of way shall not be commenced by the "**DISTRICT**" until and after requisite encroachment permit has been obtained and notice has been given by the "**DISTRICT**" to said "**UDOT**" Region/District Director or an authorized representative. Construction shall be carried forward to completion in the manner required by said "**UDOT**" Region/District Director.

(7) **TRAFFIC CONTROL:** The "**DISTRICT**" shall conduct their operation so there will be a minimum of interference without interruption of highway traffic. The "**DISTRICT**" shall conform to such instructions of "**UDOT**" Region/District Director or an authorized representative as may be given and "**UDOT**" approved traffic control plan and the application of traffic control devices shall conform to the standards set forth in the current FHWA "Manual on Uniform Traffic Control Devices" during all operations of the "**DISTRICT**", in constructing said line. No lane closure shall be made without prior approval of "**UDOT**" Region/District Director or authorized representative. Traffic control plans showing detours and signing operations will be required in advance for review and approval for all lane closures. Peak hour lane closures may be prohibited.

(8) **EXCAVATION:** All excavation shall be made in compliance with the current "**UDOT**" Standard Specifications for Highway and Bridge Construction, and "**UDOT**" Permit Excavation Handbook. No excavation will be made without first obtaining and posting the required permit. The "**DISTRICT**" must also be cleared on a variety of environmental laws by "**UDOT**" Region/District Director or an authorized representative before the permit is issued.

Jacking or boring is preferred to open trench excavation, and will be required in all cases of facilities crossing under and not parallel to paved surfaces, unless this is not feasible due to soil

conditions, other facilities, substructures, or other conditions. Jetting by means of water or compressed air will not be permitted.

The pavement, sidewalk, curb and gutter, driveway, etc. shall be cut vertically along the lines forming the trench so that the adjoining pavement is not damaged.

The portion to be removed shall be broken up in a manner that will not cause damage to the pavement outside the limits of the trench. Any pavement damaged by operations outside the limits of the trench shall be replaced. Large broken paving materials shall be removed immediately from the site of the work.

(9) **EMERGENCY EXCAVATION:** An emergency excavation may be made without prior permit if there is imminent danger or loss of life or severe damage to property. In such emergency situations, the excavating parties must contact "UDOT" immediately, and on the first business day complete a formal permit. None of the provisions of these Regulations are waived for emergency situations except for the prior-permit requirement. In all cases the "DISTRICT" shall comply with the State Law requiring notification of all utility owners prior to excavation.

(10) **BACKFILL AND COMPACTION:** All backfill and compaction shall be done in compliance with the current "UDOT" Standard Specifications for Highway and Bridge Construction, and "UDOT" Permit Excavation Handbook. In all urban areas and on rural highways with high volume traffic as determined by "UDOT", flowable fill shall be used for backfill under paved areas and shall be in conformance with the requirements of Section 03575 for "Flowable Fill" of the State of Utah Current Edition of the "Standard Specifications of Road and Bridge Construction".

(11) **PROTECTION OF PAVED SURFACES:** The "DISTRICT" shall use rubber cleats or paving pads when operating track equipment on or crossing paved surfaces.

(12) **RESTORATION OF EXISTING PAVEMENT:** The "DISTRICT" shall at their own expense replace any pavement removed or damaged with pavement of a type and depth approved by "UDOT" Region/District Director or an authorized representative, including gravel base material.

The restoration will be accomplished within 48 hours after completion of excavation and backfill, unless additional time is granted in writing by "UDOT" Region/District Director or an authorized representative.

New or replaced pavement shall be constructed in conformance with the current "UDOT" Standard Specifications for Highway and Bridge Construction, and "UDOT" Permit Excavation Handbook and shall be subject to the inspection and approval of "UDOT" Region/District Director or an authorized representative. If weather conditions do not permit immediate placing of permanent pavement, a temporary pavement will be placed. As soon as weather will permit, the temporary pavement will be removed and replaced with a permanent pavement.

If the gravel surface, gravel shoulders or gravel surfaced approach roads becomes contaminated and is not consistent with "UDOT" specifications, such surfacing material will be entirely removed and replaced with new gravel surfacing material. The repairs to pavement or surface will include pavements which have been damaged with construction equipment or

construction operations. "UDOT" will notify the "DISTRICT" of the need to repair the pavement. If the "DISTRICT" fails to comply with "UDOT's" notification and complete the needed repairs, then "UDOT" will have the option of restoring said roadbed at the expense of the "DISTRICT".

(13) **RESTORATION OF TRAFFIC SIGNAL EQUIPMENT:** Any traffic signal equipment or facilities which are disturbed or relocated as a result of the "DISTRICT's" work must be restored in accordance with plans approved by "UDOT". Restoration of traffic signal equipment must be done at the "DISTRICT's" expense by a qualified electrical contractor experienced in signal installation, retained by the "DISTRICT" and approved in advance by "UDOT". Work shall be scheduled to ensure that disruption of any traffic signal operation is kept to a minimum.

(14) **CLEANING-UP HIGHWAY RIGHT OF WAY:** Upon completion of the work, all excess material shall be removed from within the limits of the highway. The disturbed surface shall be carefully graded to the lines and grades established. Seeding may be required to restore vegetation damaged or destroyed.

Any highway features or facilities such as paint stripes, signs, culverts, etc., disturbed or damaged during the progress of the work shall be properly restored to satisfy current standards and regulations.

(15) **MAINTENANCE:** The facilities shall at all times be maintained, repaired, renewed and operated by and at the expense of the "DISTRICT". The facilities will be serviced without access from any interstate highway or ramp. If the "DISTRICT" fails to maintain the facilities, "UDOT" may notify the "DISTRICT" of any maintenance needs.

If the "DISTRICT" fails to comply with "UDOT's" notification and complete the needed maintenance, then "UDOT" reserves the right, without relieving the "DISTRICT" of their obligation thereunder, to reconstruct or make repairs to the facilities, as it may consider necessary, and the "DISTRICT" shall reimburse "UDOT" its cost.

(16) **FUTURE HIGHWAY CONSTRUCTION:** It is understood and agreed to by the parties thereto and as part of the consideration for the agreement that "UDOT" has the right to cross said facilities line at any point necessary in future construction, expansion or improvement of the State Highway System provided that "UDOT" uses due care in the protection of the facilities line in making the crossing.

(17) **RELOCATION COSTS:** In the event any highway at any future date is so reconstructed, the costs of relocating "DISTRICT" facilities will be determined in accordance with Utah Code 72-6-116. The "DISTRICT" will meet with "UDOT's" contractor and will give him a schedule of when the facilities will be relocated and will meet said schedule as not to delay the contractor.

(18) **LIABILITY:** Pursuant to R930-7-6(2)(c) the "DISTRICT" does not have to post a maintenance bond for permits granted by "UDOT" under this agreement. "DISTRICT" shall maintain continuous commercial general liability (CGL) insurance with the Utah Department of Transportation as an additional insured, in the minimum amount of \$1,000,000 per occurrence with a \$2,000,000 general aggregate and \$2,000,000 products and completed operations aggregate. The policy shall

protect "DISTRICT", the Utah Department of Transportation, the contractor, and any subcontractor from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from the "DISTRICT 's" operations under this Permit, whether performed by themselves, a contractor, subcontractor, or anyone directly or indirectly employed by any of them. Such insurance shall provide coverage for premises operations, acts of independent contractors, products and completed operations.

However, the "UDOT" Region Director may require a bond from the "DISTRICT" for future projects under this agreement if the "DISTRICT" fails to live up to the terms and conditions of any previous permit issued. The amount of the bond will be set according to the scope of work permitted. If a bond is required, "UDOT" may proceed against said bond to recover all expenses incurred by "UDOT", their employees or representatives to restore to "UDOT" standards the sections of roadway interfered with by the "DISTRICT". These expenses refer to all expenses incurred in the repairing of portions of the roadway determined by "UDOT" inspectors to be inadequately restored or maintained by the "DISTRICT". The liability of the "DISTRICT" shall not be limited to the amount of the bond.

The "DISTRICT" will defend, protect, indemnify, and hold harmless the **State of Utah**, "UDOT", and all their employees, officers, agents, and volunteers from any and all claims, suits, and actions asserted by third parties claiming damages caused by the "DISTRICT's" construction, maintenance, or use of the facility lines installed in "UDOT's" right of way pursuant to permits issued under this agreement.

(19) **CANCELLATION OF PERMIT:** If the "DISTRICT" shall fail to construct, repair or remove said facilities in accordance with the terms of this agreement to the entire satisfaction of "UDOT", or shall fail to pay "UDOT" any sum of money for the inspection, reconstruction, repair or maintenance of said facilities, "UDOT" retains the right to cancel the permit and remove said facilities and restore the highway at the sole expense of the "DISTRICT". Before "UDOT" cancels the permit, it will notify the "DISTRICT" in writing, setting forth violations and will give the "DISTRICT" a reasonable time to fully correct the same.

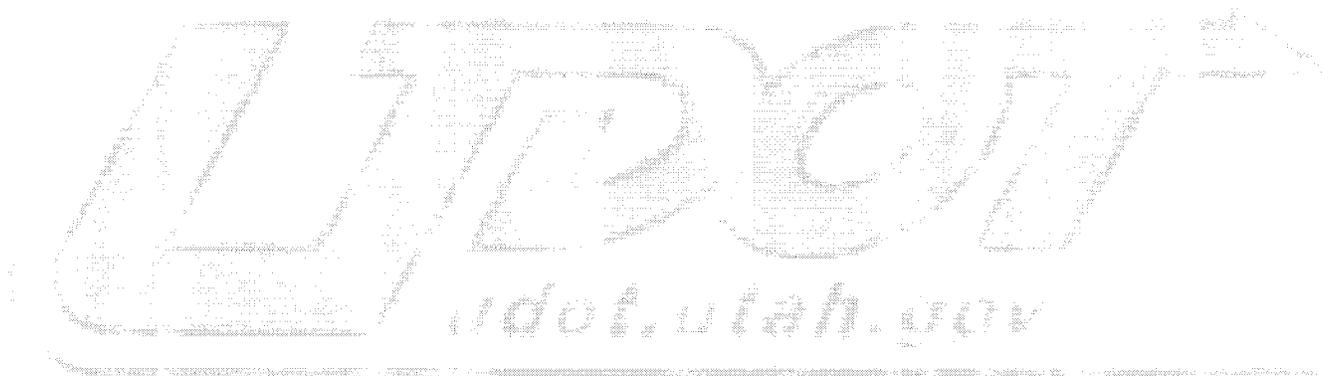
(20) **ASSIGNMENT:** Any permit granted hereunder may not be assigned without the prior written consent of "UDOT". All assignees shall be required to file with "UDOT" a new application for the permit.

(21) **SUCCESSORS AND ASSIGNS:** All covenants and agreements therein contained shall be binding upon the parties hereto, their successors and assigns.

(22) **"UDOT" MAINTENANCE OPERATIONS:** Underground facilities must be buried to the proper depth to avoid conflict with "UDOT's" normal and routine maintenance activities. In entering into this utility line agreement with "UDOT" and obtaining a permit for the work, the "DISTRICT" acknowledges this requirement and agrees to avoid such conflicts by placing its facilities to the required horizontal clearance and minimum depth of bury. Normal maintenance operations are those not requiring excavations in excess of the minimum horizontal clearance and depth of bury.

In all cases the "DISTRICT" shall protect, indemnify and hold harmless "UDOT" for damages to lines within the horizontal or vertical clearances. Any noncompliance to the above may result in annulment of the "DISTRICT's" permit. If the "DISTRICT" is found to be in violation of its permit with respect to vertical or horizontal location, such violation may result in annulment of its permit.

(23) **TERMINATION OF LICENSE AGREEMENT:** Except as may be otherwise provided, this Agreement may be terminated at any time by either party upon thirty (30) days' advance written notice to the other, provided, however, that such termination shall not affect any permits theretofore issued and approved under the terms of this agreement, and such permits shall continue beyond the termination of this Agreement on the same terms and provisions as are herein contained. In the event the Agreement is terminated and valid permits exist for the "DISTRICT's" facilities, the obligation to maintain the continuous commercial general liability (CGL) insurance as described in paragraph (18) above continues until the "DISTRICT's" facilities are removed from "UDOT's" right-of-way.



Approved by **Echo Sewer Special Service District, Utah**, an ENTITY in the State of Utah

Notary: SUBSCRIBED AND SWORN TO BEFORE ME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_,

BY \_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed)

\_\_\_\_\_  
Title

**FOR THE UTAH DEPARTMENT OF TRANSPORTATION**

By: \_\_\_\_\_  
Richard Manser, P.E.  
"UDOT" Statewide Utilities Engineer

\_\_\_\_\_  
Date

**COMPTROLLER'S OFFICE**

By: \_\_\_\_\_  
Cherise Young  
"UDOT" Contract Administrator

\_\_\_\_\_  
Date

APPROVED AS TO FORM: This Form Agreement has been previously approved as to form by the office of the Legal Counsel for the Utah Department of Transportation.

EXHIBIT B

RECORD OF PROCEEDINGS  
ECHO SEWER SPECIAL SERVICE DISTRICT, SUMMIT COUNTY, UTAH  
OCTOBER 31, 2012

The County Council of Summit County, Utah, acting as the governing authority of the Echo Sewer Special Service District (the "Issuer") met in public session at its regular meeting place in the Council Chambers in Coalville at 6:00 p.m., or as soon thereafter as feasible, on October 31, 2012, with the following members present:

David Ure	Chair
Claudia McMullin	Vice Chair
Christopher Robinson	Council Member
John Hanrahan, M.D.	Council Member
Sally Elliott	Council Member

Also present:

Kent Jones	County Clerk
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Absent:

After the meeting had been duly called to order and the minutes of the preceding meeting read and approved, and after other matters not pertinent to this resolution had been discussed, the County Clerk presented to the County Council a Certificate of Compliance With Open Meeting Law with respect to this October 3, 2012 meeting, a copy of which is attached hereto as Exhibit C.

Council member \_\_\_\_\_ then introduced and moved the adoption of the foregoing resolution, which motion was seconded by Council member \_\_\_\_\_, and the motion was passed as follow:

AYE:

NAY:

ABSTAIN:



EXHIBIT C

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Kent Jones, the undersigned County Clerk of Summit County, Utah (the "Issuer"), do hereby certify, according to the records of Summit County in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Utah Code Annotated § 52-4-202, I gave not less than twenty-four (24) hours public notice of the agenda, date, time, and place of the October 31, 2012 public meeting held by the Issuer as follows:

(a) By causing a Notice, in the form attached hereto to be posted at the Issuer's principal offices at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and

(b) By causing a copy of such Notice, in the form attached hereto to be delivered to a newspaper of general circulation within the Issuer at least twenty-four (24) hours prior to the convening of the meeting.

(c) By causing a copy of the Meeting Notice to be posted on the Utah Public Notice Website at least 24 hours prior to the convening of the meeting.

In addition, the Notice of 2012 Annual Meeting Schedule for the County Council attached hereto was given specifying the date, time and place of the regular meetings of the County Commission to be held during the year, by causing said Notice to be (1) posted on December 20, 2011, at the principal office of the County and (2) by causing a copy of said Notice to be provided to at least one newspaper of general circulation within the County on January 13, 2012, and (3) posted on the Utah Public Notice Website on January 17, 2012.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature this October 31, 2012.

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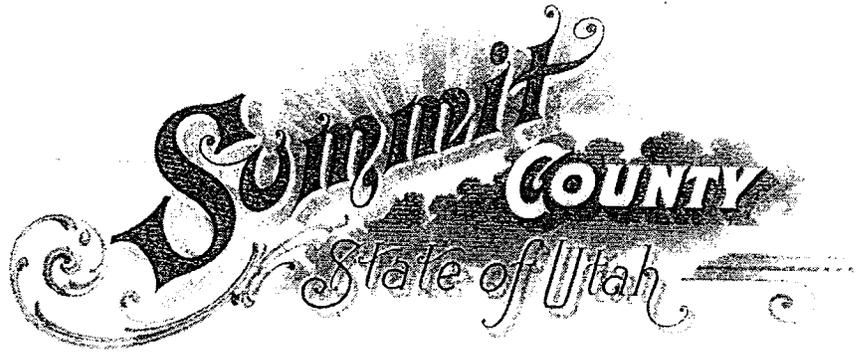
County Clerk

( S E A L )

(Attach Meeting Notice and Notice of 2012 Annual Meeting Schedule, including proof of posting thereof on the Utah Public Notice Website)

Auditor

Blake Frazier



October 22, 2012

County Council:

Please consider approving the BOE Stipulations on October 31, 2012. They will be prepared for your review by Travis Lewis prior to that date.

Thank You,

A handwritten signature in black ink, appearing to read "Kathryn".

Kathryn Rockhill

# 2012 BOE Adjustments

Serial #	New Market Value	Old Market Value	MV Difference	New Taxable Value	Old Taxable Value
BN-B-3-83	\$ 748,654.00	\$ 748,654.00	\$ -	\$ 411,759.00	\$ 748,654.00
CD-506-A-2	\$ 188,216.00	\$ 188,216.00	\$ -	\$ 103,518.00	\$ 188,216.00
CWPC-4A-154	\$ 36,190.00	\$ 1,210,845.00	\$ (1,174,655.00)	\$ 36,190.00	\$ 1,210,845.00
CWPC-4ELK-2-224	\$ 1,874,609.00	\$ 2,580,313.00	\$ (705,704.00)	\$ 1,874,609.00	\$ 2,580,313.00
EH-J-3	\$ 150,000.00	\$ 180,000.00	\$ (30,000.00)	\$ 150,000.00	\$ 180,000.00
HPCR-101-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-102-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-104-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-105-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-106-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-107-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-108-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-110-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-111-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-112-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-114-AM	\$ 649,000.00	\$ 775,000.00	\$ (126,000.00)	\$ 649,000.00	\$ 775,000.00
HPCR-202-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-203-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-204-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-205-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-208-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-210-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-211-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-218-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-220-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-221-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-223-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-224-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-225-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-303-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-306-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-307-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-311-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-312-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00
HPCR-315-AM	\$ 275,000.00	\$ 330,000.00	\$ (55,000.00)	\$ 275,000.00	\$ 330,000.00

HPCR-316-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-317-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-318-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-319-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-320-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-321-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-322-AM	\$	275,000.00	\$	330,000.00	\$	(55,000.00)	\$	275,000.00	\$	330,000.00
HPCR-401-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-403-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-411-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-414-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-416-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-421-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-422-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-423-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-424-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-425-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-431-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-433-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-441-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-443-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-451-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-462-SP	\$	300,000.00	\$	330,000.00	\$	(30,000.00)	\$	300,000.00	\$	330,000.00
HPCR-463-SP	\$	300,000.00	\$	330,000.00	\$	(30,000.00)	\$	300,000.00	\$	330,000.00
HPCR-464-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-465-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-466-SP	\$	300,000.00	\$	390,000.00	\$	(90,000.00)	\$	300,000.00	\$	390,000.00
HPCR-471-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-473-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-481-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-483-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-491-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
HPCR-493-SP	\$	690,000.00	\$	775,000.00	\$	(85,000.00)	\$	690,000.00	\$	775,000.00
JR-3-332	\$	585,000.00	\$	706,282.00	\$	(121,282.00)	\$	321,750.00	\$	706,282.00
PI-52	\$	345,000.00	\$	458,309.00	\$	(113,309.00)	\$	195,150.00	\$	458,309.00
PI-E-16	\$	60,700.00	\$	85,700.00	\$	(25,000.00)	\$	60,700.00	\$	85,700.00
PINE-9	\$	750,000.00	\$	827,400.00	\$	(77,400.00)	\$	750,000.00	\$	827,400.00
SA-290-B-1-A	\$	622,000.00	\$	701,431.00	\$	(79,431.00)	\$	622,000.00	\$	701,431.00
SG-D-70	\$	285,890.00	\$	285,890.00	\$	-	\$	168,939.00	\$	285,890.00
SL-B-112	\$	581,936.00	\$	581,936.00	\$	-	\$	257,026.00	\$	581,936.00

SL-F-323	\$	414,208.00	\$	433,708.00	\$	(19,500.00)	\$	238,618.00	\$	433,708.00
SL-I-2-42-43	\$	98,000.00	\$	341,512.00	\$	(243,512.00)	\$	98,000.00	\$	341,512.00
SL-I-2-44	\$	49,000.00	\$	170,756.00	\$	(121,756.00)	\$	49,000.00	\$	170,756.00
SL-I-4-1	\$	59,000.00	\$	230,000.00	\$	(171,000.00)	\$	59,000.00	\$	230,000.00
SL-I-4-2	\$	45,000.00	\$	144,620.00	\$	(99,620.00)	\$	45,000.00	\$	144,620.00
SS-34-A	\$	229,481.00	\$	229,481.00	\$	-	\$	229,481.00	\$	229,481.00
SS-34-A-3	\$	982,300.00	\$	1,130,074.00	\$	(147,774.00)	\$	982,300.00	\$	1,130,074.00
WHLS-41	\$	1,620,641.00	\$	1,620,641.00	\$	-	\$	891,641.00	\$	1,620,641.00
<b>Totals for 10/31/2012</b>	\$	<b>33,144,825.00</b>	\$	<b>40,535,768.00</b>	\$	<b>(7,390,943.00)</b>	\$	<b>30,963,681.00</b>	\$	<b>40,535,768.00</b>
<b>Totals for 10-24-2012</b>	\$	<b>121,728,378.00</b>	\$	<b>149,002,842.00</b>	\$	<b>(27,274,464.00)</b>	\$	<b>103,844,981.00</b>	\$	<b>149,002,842.00</b>
<b>Totals for 10/10/2012</b>	\$	<b>86,042,006.00</b>	\$	<b>102,778,872.00</b>	\$	<b>(16,736,866.00)</b>	\$	<b>71,107,144.00</b>	\$	<b>102,778,872.00</b>
<b>Totals for 10-3-2012</b>	\$	<b>38,591,363.00</b>	\$	<b>47,578,853.00</b>	\$	<b>(8,987,490.00)</b>	\$	<b>28,377,158.00</b>	\$	<b>47,578,853.00</b>
<b>Totals for 9-26-2012</b>	\$	<b>59,278,729.00</b>	\$	<b>69,288,965.00</b>	\$	<b>(10,010,236.00)</b>	\$	<b>42,301,770.00</b>	\$	<b>69,288,965.00</b>
<b>Totals for 9/19/2012</b>	\$	<b>61,834,634.00</b>	\$	<b>58,697,816.00</b>	\$	<b>3,136,818.00</b>	\$	<b>52,024,580.00</b>	\$	<b>58,697,816.00</b>
<b>Totals For 9/12/2012</b>	\$	<b>85,543,866.00</b>	\$	<b>91,568,057.00</b>	\$	<b>(6,024,171.00)</b>	\$	<b>66,650,057.00</b>	\$	<b>91,568,057.00</b>
<b>Totals For 8/29/2012</b>	\$	<b>46,659,094.00</b>	\$	<b>48,620,199.00</b>	\$	<b>(1,961,105.00)</b>	\$	<b>37,170,923.00</b>	\$	<b>48,620,199.00</b>
<b>RunningTotal</b>	\$	<b>532,822,895.00</b>	\$	<b>608,071,372.00</b>	\$	<b>(75,248,457.00)</b>	\$	<b>432,440,294.00</b>	\$	<b>608,071,372.00</b>

Annette,

So far this year(2012)the Market value decrease is (\$ 67,857,514) As of 10/24/2012

The total number of Appeals for 2012 is 1,841 we have sent 906 of those for your approval as of October 10, 2012.  
This is 49% of the Appeals.

To the Council:

October 19, 2012

Re Rosenthal property

The proper procedure as an appeal of value would be to have Ms. Rosenthal apply to the state tax Commission to reopen the BOE unless the Council would hear the appellant under another procedure. The normal time to appeal is between Aug 1<sup>st</sup> and Sept. 15<sup>th</sup> every year.

My recommendation would be to encourage her to follow procedure and go through the process as would any other taxpayer in her particular situation. If they (the STC) decide it should be heard, the valuation issues would be appropriate at that time

Steve Martin

Summit County Assessor

## Annette Singleton

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**From:** Judith Rosenthal [judith2rosenthal@gmail.com]  
**Sent:** Friday, October 19, 2012 12:09 AM  
**To:** Annette Singleton  
**Subject:** Judith Rosenthal/ Requesting counsel appointment  
**Attachments:** To the counsel.docx

Good Morning Annette!

We spoke yesterday about getting the property value lower on the house I am living in. I have written the letter as needed.

Please submit it to counsel and inform me of the time I can meet with them on the 31th of October 2012.

Letter is attached.

I appreciate your help in this matter.

Judith J. Rosenthal

email: [judith2rosenthal@gmail.com](mailto:judith2rosenthal@gmail.com)

October 18, 2012

To the Counsel,

I need to have the taxes lower on property Account # 0231708 Parcel HT-68-C.

The home is livable but not sellable as the value is not in the house but in the property only. The condition of the home was challenged by Duane Rosenthal a few years back of which only the condition of the roof was discussed.

Every real estate agent that I have spoken to informed me value is in the property only.

The house is over 100 years old.

I have photos to show what I am talking about.

The foundation is in need of repair. It needs new sliding as well roof. The photos I have will show issues found on the outside; it's the photos of the crawl space will show what you cannot see from the outside. One would notice that one of the floor joists is broken and just what condition the foundation is in, repairable but costly to do.

I would like to meet with the counsel to discuss these issues concerning this house. I request forgiveness for not addressing this issue sooner. I work two jobs, goes to school as well deal with divorce issues and to lower the cost of the legal work I do what time consuming "foot work" I can.

Please inform me what time on October 31, 2012 I can meet with the counsel to discuss this matter.

Sincerely,

Judith J. Rosenthal