

MINUTES OF BOARD OF COUNTY COMMISSIONERS
MILLARD COUNTY THE 18th DAY OF DECEMBER 2007
AT THE COURTHOUSE, FILLMORE, UTAH

PRESENT: Daron P. Smith Chairman
Kathy Y. Walker. Commissioner
John C. Cooper. Commissioner

Richard Waddingham County Attorney
Norma Brunson County Clerk
Janice Robins. Deputy County Clerk

ALSO PRESENT: Mike Malmquist UPC Wind Attorney
Robert Dekker Millard County Sheriff
John Hansen Millard County Treasurer
Brandy Grace Millard County Auditor
James Talbot Millard County Assessor
Jack McBride & Gordon Chatland.. . . . Citizens

PURSUANT TO AN AGENDA WHICH HERETOFORE HAD BEEN PROVIDED TO each member of the governing body, the local news media and posted in three public places or on the Millard County website, as required by law, the following proceedings were had:

PUBLIC WAS WELCOMED

The meeting began at 10:00 a.m. after a brief welcome by Commissioner Smith to the public and Commission members.

OPENING STATEMENTS

Commissioner Smith offered an opening prayer. Everyone stood and said the Pledge of Allegiance to the Flag.

FOLLOW UP ACTION ITEMS FROM MINUTES OF DECEMBER 4, 2007

There were none.

APPROVAL OF THE AMENDED MINUTES OF DECEMBER 4, 2007

Commissioner Cooper made a motion to approve the minutes of December 4, 2007, as amended.

Commissioner Walker SECONDED the motion. The voting was unanimous and the motion carried.

APPROVAL OF THE AMENDED MINUTES OF THE BUDGET HEARING OF DECEMBER 6, 2007

Commissioner Walker made a motion to approve the amended minutes of the Budget Hearing held on December 6, 2007.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

AUDITORS REPORT

Auditor Brandy Grace gave the Commissioners various invoices to review and approve for payment through the Auditor's Office.

Auditor Grace gave the Commissioners the Check Edit Report of December 14, 2007 to review and sign.

Auditor Grace said that a check in the amount of \$885.77 was received from US Bank for the quarterly cash back refund earned from the use of the county purchasing cards. The money will be put in the General Fund.

Commissioner Smith reported that an Apple Presentation will be given at the Millard County Courthouse on January 7, 2008, at 10:00 a.m.. The Wellness Committee and the County Commissioners are invited to attend the presentation.

Because the Millard County offices will be closed December 24 and 25, the Commissioners authorized the Auditor to print the Check Edit Report on Friday, December 21. One Commissioner will approve the report and the checks will be mailed out that day.

The Commissioners moved down the agenda and proceeded with the meeting as it was not time for the public hearing.

CLERK NORMA BRUNSON-REVISION OF THE 2008 COMMISSION MEETING DATES

Clerk Norma Brunson said the 2008 Commission Meeting schedule will need to be modified because November 11, 2008 is Veterans Day. The 2008 schedule was changed to add a meeting on October 28 and November 4, 2008 and remove the date of November 11, 2008. The Commissioners approved the following amended meeting schedule:

| | |
|--------------------|---------------------|
| January 8, 15, 29, | July 1, 15, 29 |
| February 12, 19 | August 5, 19 |
| March 4, 18 | September 2, 16, 30 |
| April 1, 15, 29 | October 7, 21, 28 |
| May 6, 20 | November 4, 18 |
| June 3, 17 | December 2, 16 |

CONSIDERATION GIVEN FOR INCORPORATION OF MILLARD COUNTY CARE CENTER (“MCCC”)

Commissioner Walker made a motion to incorporate the Millard County Care Center into a non-profit corporation.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

POSSIBLE APPOINTMENT OF LORI ROPER, KEITH GRIFFITHS AND MICHAEL WINGET TO THE MILLARD ECONOMIC DEVELOPMENT ASSOCIATION (“MEDA”) BOARD

Commissioner Walker made a motion to appoint Lori Roper, Keith Griffiths and Michael Winget to the MEDA Board.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

PUBLIC HEARING-APPOINTMENT OF TRUSTEES TO MILLARD COUNTY DRAINAGE DISTRICTS NUMBERS 1-4

Commissioner Cooper made a motion to enter into a public hearing for hear public comment regarding the appointment of Trustees to the Millard County Drainage Districts No. 1-4.

Commissioner Walker SECONDED the motion. The voting was unanimous and the motion carried. The hearing began at 11:01 a.m..

Present were Jack McBride, Mike Malmquist, Gordon Chatland, Sheriff Robert Dekker, Treasurer Hansen and Auditor Grace. No one from the public gave comment.

Commissioner Walker made a motion to close the public hearing.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried. The public hearing ended at 11:08 a.m..

Commissioner Walker made a motion to appoint Klint Atkinson as Trustee for the Millard County Drainage District Number One, Robert Anderson as Trustee for the Millard County Drainage District Number Two, Theo Barry as Trustee for the Millard County Drainage District Number Three, and Garth Lake as Trustee for the Millard County Drainage District Number Four.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

Commissioner Walker made a motion to enter into a second public hearing.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried. The public hearing began at 11:08 a.m.

Commissioner Smith called the public hearing to open. Present were Jack McBride, mike

Malmquist, Gordon Chatland, Sheriff Robert Dekker, Treasurer Hansen and Auditor Grace. No public comment was given.

Commissioner Cooper made a motion to adjourn the public hearing.

Commissioner Walker SECONDED the motion. The voting was unanimous and the motion carried. The public hearing ended at 11:18 a.m..

POSSIBLE ADOPTION OF RESOLUTION NO. 07-12-18A, A RESOLUTION OF THE BOARD OF COMMISSIONERS OF MILLARD COUNTY, STATE OF UTAH, OPENING AND INCREASING THE 2007 FUND BUDGET BY AMENDMENT

Commissioner Walker made a motion to adopt Resolution No. 07-12-18A, A Resolution of the Board of Commissioners of Millard County, State of Utah, opening and increasing the 2007 Fund Budget by amendment.

Commissioner Cooper SECONDED the motion. Clerk Norma Brunson called for a roll call vote. Commissioner Cooper. YES. Commissioner Walker. YES. Commissioner Smith. YES. The voting was unanimous and the motion carried.

POSSIBLE ADOPTION OF RESOLUTION NO. 07-12-18B, A RESOLUTION OF THE BOARD OF COMMISSIONERS OF MILLARD COUNTY, STATE OF UTAH, TRANSFERRING UNENCUMBERED OR UNEXPENDED APPROPRIATION BALANCES FROM ONE DEPARTMENT IN A FUND TO ANOTHER DEPARTMENT WITHIN THE SAME FUND

Commissioner Cooper made a motion to adopt Resolution No. 07-12-18B, A Resolution of the Board of Commissioners of Millard County, State of Utah, transferring unencumbered or unexpended appropriation balances from one department in a fund to another department within the same fund.

Commissioner Walker SECONDED the motion. Clerk Norma Brunson called for a roll call vote. Commissioner Cooper. YES. Commissioner Walker. YES. Commissioner Smith. YES. The voting was unanimous and the motion carried.

POSSIBLE ADOPTION OF RESOLUTION NO. 07-12-18C, A RESOLUTION OF THE BOARD OF COMMISSIONERS OF MILLARD COUNTY, STATE OF UTAH, ADOPTING A FINAL BUDGET FOR MILLARD COUNTY FOR FISCAL YEAR 2008 & FIXING SALARIES FOR VARIOUS OFFICERS

Commissioner Walker made a motion to adopt Resolution No. 07-12-18C, A Resolution of the Board of Commissioners of Millard County, State of Utah, adopting a final budget for Millard County for fiscal year 2008 and fixing salaries for various officers.

Commissioner Cooper SECONDED the motion. Clerk Norma Brunson called for a roll call vote. Commissioner Cooper. YES. Commissioner Walker. YES. Commissioner Smith. YES. The voting was unanimous and the motion carried.

Commissioner Smith explained that there were a couple of changes made to the revenue accounts because they were able to make a closer estimate. They made some changes to the

expense items.

The Clerk's election budget-changed from \$85,000 to \$120,000 to cover the three elections in 2008.

The UHP Speeding budget- moved back up to \$125,000. The Commissioners will meet with UHP to discuss the speeding program.

The Commissioner's budget added \$25,000 for a new car due to fuel and maintenance costs. The van may be offered to the 4-H Extension for their use.

The revenue accounts on the golf course were reduced.

The revenue accounts on interest were increased.

Sheriff Dekker said a new ambulance will be delivered on December 19, 2007. The two new full time EMT employees will be hired before the end of this year.

Commissioner Smith stated that there will be \$567,490 in capital projects for maintenance on county facilities. A couple of the projects have been cancelled because the boiler at the West Millard Pool needs to be replaced. The amount of \$67,230 will be transferred into the budget. He expressed his appreciation to everyone for the work they had done to lower the budget to avoid using excess reserves.

Sheriff Dekker said that the roof on the Public Safety Building needs to be replaced and not just a bandage put on it with a partial fix.

Auditor Grace said that a lot of hard work has gone into critical budget issues and that changes were made up to five minutes before the meeting and that is why there is not a printout of the final budget. Commissioner Smith figured that the total General Fund will be \$13,678,640.

OTHER BUSINESS

Commissioner Walker received a request from The Good Sam Club to use the exhibit building and surrounding parking lot for approximately 100 vehicles on September 4, 5, and 6, 2008. The group has used facilities from Tooele County in the past who highly recommended the group.

Commissioner Walker made a motion to allow the Good Sam Club to use the Millard County exhibit building, kitchen and parking lot for a three-day period at a cost of \$325.00.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

Commissioner Cooper received a letter from Salt Lake City Mayor Peter Caroon expressing his support to Millard County's position on the Southern Nevada water proposal.

A letter was received from Jamis M. Johnson, a state inmate that spent some time in the Millard County Jail. He complimented the staff for the good treatment that he received while he was incarcerated there.

Commissioner Cooper said that there were a few military soldiers that had served in Iraq that they would like to honor at a ceremony and brunch on December 27, at noon. A letter will be mailed out to the soldiers inviting them and their families to attend. Commissioner Walker will be

excused as she will be out of state at that time. Commissioner Cooper will attempt to see that everyone is invited. There are other soldiers that have served and are serving in Iraq and Afghanistan that have not been honored yet. Honoring them will be an ongoing process by Millard County.

Clerk Norma Brunson gave the Commissioners an election contract with Meadow Town that needs to be signed. She reported that the Clerk's Office is sending letters to every voter in the county with information and the requirements concerning the upcoming Western States Presidential Primary Election.

Attorney Richard Waddingham presented the signed contract from Holden Town to use the Millard County Building Inspection services. The contract was given to the Clerk for filing.

An application for a business license from BKB Vending, owners Brock and Kristine Burrows was reviewed by the Commissioners.

Commissioner Walker made a motion to approve a business license for BKB Vending, owners Brock and Kristine Burrows. All the signatures are in order.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried. This matter will be ratified at the next Commission meeting.

Commissioner Cooper received a letter from Fire Chief Lynn Ashby advising the Millard County Commissioners that the fire district is applying for CIB funds to acquire a fire engine. They are asking for Commission support of the application. The Commissioners are willing to write a letter of support in their behalf.

Sheriff Robert Dekker gave the Commissioners two payroll changes for their consideration.

Commissioner Cooper made a motion to approve the payroll changes for employees in the Sheriff's Department as the increases are in compliance with current policy.

Commissioner Walker SECONDED the motion. The voting was unanimous and the motion carried.

Commissioner Smith said the Wellness Committee is working on getting prizes donated for employees who participate in the county wellness programs. One of the exercise programs for next year will be the March of the Penguins. The committee is also looking for donated equipment to be used by employees in the exercise room at the outdoor arena in Fillmore.

Treasurer John Hansen said the estimated amount of the county's earned interest for next year will be decreased due to the drop in the interest rate. He said he talked to Arlene Bartholomew at Duane's who is concerned about not receiving any official notice on the sales tax increase. Businesses would like to know how the increase will affect their businesses. Treasurer Hansen thought it would be a courtesy for the Commissioners to give the county's business owners some notice of the sales tax increase before they are notified after the fact by the State Tax Commission.

Treasurer Hansen made a statement concerning the 2008 budget. He said in order for the Commissioners to pass a Resolution adopting a final budget, definite figures should have been

available before the meeting today. He expressed that he was rather embarrassed that the county was to a point to adopt a budget and they did not have the figures ready to provide for the public to review.

Treasurer Hansen gave the Commissioners a copy of the Overrides from January 1, 2007 to December 13, 2007 and the Auditors Report to the State Tax Commission. (See Exhibits A & B)

At this point Commissioner Cooper made a motion to close for lunch.

Commissioner Walker SECONDED the motion. The voting was unanimous and the motion carried.

The Commissioners enjoyed a Christmas Party at the Paradise Inn Restaurant with county employees from the Courthouse and Public Safety Building.

Commissioner Walker made a motion to reconvene the meeting at 1:23 p.m..

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

Treasurer Hansen explained the meaning of overrides and adjustments.

Commissioner Walker made a motion to accept and approve the Override Report from January 1, 2007 to December 13, 2007 that was provided by Treasurer Hansen.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

Treasurer Hansen brought up the discussion with the Commissioners of whether the amount owing from the Drainage Districts was a fee or a tax. After next year they will be under a tax structure but for this year they will be under a fee.

Commissioner Walker made a motion to go into the Board of Equalization (“BOE”).

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried. The BOE convened at 1:45 p.m.

A request for Commissioners’ consideration came in from Bruce Minton to have the taxes refunded on their home that was burned down in November 2007. The serial number on the property is K 1943-2.

After reviewing the issue, Commissioner Walker made a motion to deny the request from Bruce Minton. Consideration will be given to tax the property without a home in 2008.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

A request for an Assessor adjustment was made by Glade Stevens on personal property with account number B008089. The trailer was previously owned by the Baptist Church and was given to Mr. Stevens and has sat on his property for two years. The taxes owing on the trailer for 2007 are \$11.21 and the market value is \$1,000. Mr. Stevens said the trailer has no value due to the poor

condition of the inside.

Commissioner Walker made a motion to deny the request to remove the value on Glade Stevens' mobile home for 2007.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

Auditor Grace said that in November 2007, a request was made by the Utah Housing Development Company to have an exempt status granted on their properties with serial numbers FDD-1, FDD-2, FDD-3, FDD-4 and FDD-5. The deadline for filing an application for exempt status was in March. The amount of property tax due on each parcel is \$328.29.

Commissioner Walker made a motion to deny the request made by Utah Housing Development Company to have the county grant them an exempt status for 2007. If they want to come in and file an application for 2008 by the March deadline, the Commissioners will consider an application at that time. The taxes for 2007 will need to be paid.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried.

Commissioner Smith said that any property adjustments that need to be made due to a county error(s) will be given to the Treasurer to make the adjustments. Assessor Talbot was asked to bring the tax adjustments to Commission meeting throughout the year to be considered by the Commissioners.

Assessor Talbot advised the Commissioners that there will be a 15 percent increase in the property taxes on homes in 2008.

Commissioner Walker made a motion to go out of the BOE.

Commissioner Cooper SECONDED the motion. The voting was unanimous and the motion carried. The BOE meeting ended at 2:25 p.m..

In response to earlier comments, Commissioner Smith said that the Commissioners had the authority to amend the budget up until the time the 2008 budget was adopted. Because of the last minute changes, the Auditor had not been given time to print the totals on the final budget. However, a final budget figure had been presented.

DISCUSSIONS FROM EACH COMMISSIONER, COUNTY ATTORNEY, ELECTED OFFICIALS AND SECRETARY

Commissioner Cooper, Mark Ward, Emery Polelonema and Dean Draper attended a meeting in Wendover, Nevada with the Federated Tribe of the Goshute Indians. The Goshute Indian Tribe has not been involved with the process on the Southern Nevada water proposal. They are committed to work with Juab County, Millard County, Tooele County, Utah Association of Counties and Six County on a Memorandum of Understanding with these entities. The Tribe is applying to be a cooperating agency in the Bureau of Land Management EIS process on the pipeline.

Commissioner Smith and Attorney Waddingham attended the annual UCIP board of directors meeting. Commissioner Smith said that the bylaws were changed to elect the director to a four year term instead of a two year term. All the financial data was reviewed. Commissioner Smith said he was unsuccessful in his bid for a director position. He announced that Director Lester Nixon had left his position and Mark Brady will serve as the interim director. UCIP is doing very well and they have recently picked up Cache County and Sanpete County for health care insurance which brings the number to six hundred participants. UCIP will now qualify to be its own insurance pool with PEHP next year.

Commissioner Smith has been appointed to be an alternate on the Utah Behavior Health Network (UBHN) Committee.

On December 7, all three Commissioners met with the Utah Department of Transportation, the Division of Wildlife Resources and the US Forest Service to discuss using the Scipio Overpass Interchange (exit 184) as a potential wildlife crossing. Issues brought out during the meeting:

- The overpass is located at a natural wildlife movement area between the Pahvant and the Oak Creek Mountain Ranges.
- The overpass has largely eliminated migration of big game between those ranges.
- The overpass is critical for vehicles to exit the freeway.
- The overpass exit is a safety feature.
- The overpass serves as a turnaround and a place to chain up and check brakes.
- The county road department uses the exit when they plow the Scipio frontage road.

Possible solutions that were suggested:

- Signing the overpass
- No overnight parking
- Interpretative signs such as: Wildlife Crossing
- The use of concrete barriers in front of overpass to direct parking
- Have more law enforcement checks

UDOT and DWR monitored wildlife during the 2007 spring/summer migration period and found zero wildlife use, but found 24 hour truck and car parking.

The Millard County Commissioners support wildlife but view the exit as critical to motorists, especially during the winter storms.

December 5, 2007, Commissioner Walker and Commissioner Cooper attended the Six-County AOG Christmas party at the American Legion Hall in Fillmore. Appreciation was given to Commissioner Cooper for his service as Chairperson during the past year.

On December 6, 2007, all three Commissioners attended the Budget Hearing.

On December 10, all three Commissioners and the County Building/Planner Gary Walker met with UPC Wind representatives to discuss their proposed wind farm and transmission lines. Millard County's new ordinance temporarily prohibiting major transmissions, transportation, utility uses and corridors was explained and discussed.

Commissioner Walker attended the Women's Leadership Training in Provo on December 11, 2007. Topics discussed included communications skills and conflict resolution.

On December 12, Commissioner Walker attended the Millard County Tourism Board's Christmas Party. Chairperson Roger Killpack has resigned and was honored for his years of service as a board member and chairperson. Evelyn Warnick was appointed as the 2008 Millard County Tourism Chairperson.

Commissioner Walker and Commissioner Smith attended the Recreation/Extension Christmas party.

All the Commissioners attended a salary structure meeting throughout the afternoon of December 12, 2007. They are working toward a county step and grade program.

Also, on December 12, Commissioner Walker and Commissioner Smith met with West Millard Maintenance Supervisor Kevin Morris and Recreation Director Max Wood to discuss the boiler breakdown at the West Millard Swimming Pool. A new boiler is needed to continue the operation of the West Millard Swimming Pool.

On December 13, all three Commissioners met with Kim Kristy and Lou Brown from SITLA to discuss the possible grouping of SITLA lands, IPP Block and Oak City Block as part of Millard County's future economic development plan. Also, discussed was countywide use of SITLA property.

On December 14, Commissioner Walker and Commissioner Smith met with Traditions Health Care to discuss MCCC options for operation and management.

PUBLIC INPUT

Gordon Chatland said that he would appreciate the Commissioners support for the study and the plans that are being recommended by Mayor Christensen of Fillmore on the Pod Building owned by the State Park. They would like to see the building eventually turned into a business/convention center. The Commissioners said they will support the proposal.

Mike Malmquist, UPC Wind's Attorney, introduced himself as representing UPC Wind Company at the meeting today. He expressed the company's interest and importance in obtaining a Conditional Use Permit from Millard County.

POSSIBLE CLOSED MEETING PURSUANT TO UTAH CODE ANNOTATED SECTION 52-4-4&5

There was none.

WHERE UPON THE MEETING ADJOURNED

Commissioner Cooper made a motion to adjourn the meeting.

Commissioner Walker SECONDED the motion. The voting was unanimous and the meeting adjourned at 2:27 p.m..

Attest: _____

Approved: _____

Overrides from Jan 1, 2007 to Dec 13, 2007

| Date | Account | Type | Original Charge | Override | Final Charge |
|--------------------------|---------|------|-----------------|------------|--------------|
| Apr 11, 2007 3:45:57 PM | 0154063 | IC | \$63.10 | (\$0.68) | \$62.42 |
| Apr 11, 2007 3:45:57 PM | 0154063 | IC | \$14.41 | \$0.14 | \$14.55 |
| Apr 11, 2007 3:45:57 PM | 0154063 | IC | \$46.79 | (\$0.40) | \$46.39 |
| Apr 11, 2007 4:15:18 PM | 0029984 | IC | \$3.14 | \$0.04 | \$3.18 |
| Apr 11, 2007 4:15:19 PM | 0028804 | IC | \$1.99 | \$0.02 | \$2.01 |
| Apr 11, 2007 4:15:19 PM | 0028143 | IC | \$2.41 | \$0.03 | \$2.44 |
| Apr 12, 2007 9:30:22 AM | 9000713 | TC | \$2,545.54 | \$2.00 | \$2,547.54 |
| Apr 12, 2007 9:30:22 AM | 9000713 | IC | \$79.34 | (\$79.34) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000713 | PC | \$49.78 | (\$49.78) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000747 | TC | \$564.75 | \$1.00 | \$565.75 |
| Apr 12, 2007 9:30:22 AM | 9000747 | IC | \$17.60 | (\$17.60) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000747 | PC | \$11.04 | (\$11.04) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000762 | TC | \$2,690.52 | \$1.00 | \$2,691.52 |
| Apr 12, 2007 9:30:22 AM | 9000762 | PC | \$52.62 | (\$52.62) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000762 | IC | \$83.86 | (\$83.86) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000770 | TC | \$2,416.73 | \$1.00 | \$2,417.73 |
| Apr 12, 2007 9:30:22 AM | 9000770 | PC | \$47.26 | (\$47.26) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000770 | IC | \$75.32 | (\$75.32) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000788 | TC | \$16,697.08 | \$8.00 | \$16,705.08 |
| Apr 12, 2007 9:30:22 AM | 9000788 | PC | \$326.50 | (\$326.50) | \$0.00 |
| Apr 12, 2007 9:30:22 AM | 9000788 | IC | \$520.36 | (\$520.36) | \$0.00 |
| Apr 12, 2007 9:30:23 AM | 9000804 | TC | \$3,464.35 | \$2.00 | \$3,466.35 |
| Apr 12, 2007 9:30:23 AM | 9000804 | IC | \$107.96 | (\$107.96) | \$0.00 |
| Apr 12, 2007 9:30:23 AM | 9000804 | PC | \$67.74 | (\$67.74) | \$0.00 |
| Apr 12, 2007 9:30:23 AM | 9000812 | TC | \$4,791.06 | \$3.00 | \$4,794.06 |
| Apr 12, 2007 9:30:23 AM | 9000812 | IC | \$149.31 | (\$149.31) | \$0.00 |
| Apr 12, 2007 9:30:23 AM | 9000812 | PC | \$93.68 | (\$93.68) | \$0.00 |
| Apr 12, 2007 9:52:33 AM | 0099441 | IC | \$57.78 | (\$0.74) | \$57.04 |
| Apr 12, 2007 9:52:33 AM | 0099441 | IC | \$46.07 | (\$0.57) | \$45.50 |
| Apr 12, 2007 9:52:33 AM | 0099441 | IC | \$30.65 | (\$0.23) | \$30.42 |
| Apr 12, 2007 9:52:33 AM | 0099441 | IC | \$38.85 | (\$0.42) | \$38.43 |
| Apr 12, 2007 9:52:33 AM | 0099441 | IC | \$9.44 | \$0.07 | \$9.51 |
| Apr 12, 2007 10:12:08 AM | 0070988 | PC | \$16.05 | (\$2.00) | \$14.05 |
| Apr 12, 2007 10:25:00 AM | 0172990 | IC | \$6.33 | (\$0.07) | \$6.26 |
| Apr 12, 2007 10:44:55 AM | 0094913 | IC | \$0.60 | \$0.02 | \$0.62 |
| Apr 12, 2007 10:49:16 AM | 0007923 | IC | \$0.21 | (\$0.02) | \$0.19 |
| Apr 12, 2007 10:49:16 AM | 0038308 | IC | \$0.28 | (\$0.02) | \$0.26 |
| Apr 12, 2007 10:49:16 AM | 0107996 | IC | \$0.13 | (\$0.02) | \$0.11 |
| Apr 12, 2007 10:49:16 AM | 0120221 | IC | \$0.14 | (\$0.02) | \$0.12 |
| Apr 12, 2007 10:49:17 AM | 0148461 | IC | \$0.28 | (\$0.02) | \$0.26 |
| Apr 12, 2007 10:49:17 AM | 0156605 | IC | \$0.28 | (\$0.02) | \$0.26 |
| Apr 12, 2007 10:49:17 AM | 0039728 | IC | \$0.28 | (\$0.02) | \$0.26 |
| Apr 13, 2007 3:53:58 PM | 0138249 | IC | \$445.28 | \$4.29 | \$449.57 |
| Apr 16, 2007 3:35:50 PM | 0148107 | IC | \$3.28 | \$0.03 | \$3.31 |
| Apr 16, 2007 3:35:50 PM | 0148107 | IC | \$10.53 | (\$0.09) | \$10.44 |
| Apr 26, 2007 2:10:02 PM | 0181733 | IC | \$1.08 | (\$1.08) | \$0.00 |
| Apr 26, 2007 2:10:02 PM | 0181733 | PC | \$10.00 | (\$10.00) | \$0.00 |
| Apr 30, 2007 11:49:49 AM | 0177288 | IC | \$0.76 | (\$0.60) | \$0.16 |
| May 2, 2007 8:38:31 AM | 0043647 | IC | \$7.55 | \$0.67 | \$8.22 |
| May 2, 2007 8:38:32 AM | 0043654 | IC | \$7.55 | \$0.67 | \$8.22 |
| May 2, 2007 8:38:32 AM | 0044793 | IC | \$7.55 | \$0.67 | \$8.22 |
| May 2, 2007 8:38:34 AM | 0044801 | IC | \$7.55 | \$0.67 | \$8.22 |
| May 2, 2007 1:33:38 PM | 0033119 | IC | \$4.20 | \$0.33 | \$4.53 |
| May 2, 2007 1:33:38 PM | 0033127 | IC | \$5.32 | \$0.18 | \$5.50 |
| May 2, 2007 1:33:38 PM | 0173691 | IC | \$230.46 | \$3.53 | \$233.99 |

(1,178.39)

These are all
Railcar, they are
collected by the
state & then
distributed to
us later, we
never get pen &
int, and we just
get whatever they
give us. The
system automatically
computes p + i.

Overrides from Jan 1, 2007 to Dec 13, 2007

| Date | Account | Type | Original Charge | Override | Final Charge |
|--------------------------|---------|------|-----------------|-----------|--------------|
| May 2, 2007 1:33:39 PM | 0173691 | IC | \$309.99 | \$0.39 | \$310.38 |
| May 2, 2007 1:33:39 PM | 0173691 | IC | \$164.60 | \$6.11 | \$170.71 |
| May 9, 2007 10:34:48 AM | 0083262 | IC | \$36.14 | (\$3.70) | \$32.44 |
| May 10, 2007 9:59:39 AM | 0118134 | IC | \$0.80 | (\$0.44) | \$0.36 |
| May 15, 2007 11:02:52 AM | 0065954 | IC | \$6.33 | (\$2.60) | \$3.73 |
| May 15, 2007 11:02:52 AM | 0065954 | IC | \$80.82 | (\$5.98) | \$74.84 |
| May 17, 2007 10:31:55 AM | 0053133 | IC | \$966.95 | (\$10.83) | \$956.12 |
| May 17, 2007 10:31:55 AM | 0053133 | IC | \$370.72 | (\$5.26) | \$365.46 |
| May 17, 2007 10:31:55 AM | 0053133 | IC | \$122.79 | \$0.89 | \$123.68 |
| May 17, 2007 10:31:55 AM | 0053133 | IC | \$631.64 | (\$6.57) | \$625.07 |
| May 17, 2007 10:31:55 AM | 0053133 | PC | \$58.03 | (\$0.54) | \$57.49 |
| May 17, 2007 10:31:55 AM | 0053133 | IC | \$412.44 | (\$3.31) | \$409.13 |
| May 17, 2007 10:31:55 AM | 0053133 | IC | \$1.31 | (\$1.31) | \$0.00 |
| May 21, 2007 11:46:48 AM | 0043498 | IC | \$0.73 | (\$0.73) | \$0.00 |
| May 21, 2007 11:54:40 AM | 0077843 | IC | \$7.17 | (\$4.17) | \$3.00 |
| May 21, 2007 11:54:41 AM | 0074428 | IC | \$0.66 | (\$0.38) | \$0.28 |
| May 21, 2007 11:54:41 AM | 0054255 | IC | \$2.01 | (\$1.17) | \$0.84 |
| May 22, 2007 12:12:50 PM | 0021775 | TC | \$106.17 | (\$96.10) | \$10.07 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$97.06 | \$0.37 | \$97.43 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$29.50 | \$0.57 | \$30.07 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$131.55 | \$0.10 | \$131.65 |
| May 23, 2007 1:49:00 PM | 0166752 | PC | \$16.00 | (\$2.80) | \$13.20 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$0.29 | (\$0.29) | \$0.00 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$1.58 | (\$1.58) | \$0.00 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$1.31 | (\$1.31) | \$0.00 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$155.52 | (\$0.19) | \$155.33 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$1.98 | (\$1.98) | \$0.00 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$185.02 | (\$0.25) | \$184.77 |
| May 23, 2007 1:49:00 PM | 0166752 | IC | \$0.95 | (\$0.95) | \$0.00 |
| May 24, 2007 11:37:53 AM | 0077389 | PC | \$18.31 | (\$8.31) | \$10.00 |
| May 24, 2007 11:37:53 AM | 0077389 | IC | \$3.04 | (\$0.04) | \$3.00 |
| May 24, 2007 11:37:53 AM | 0077389 | IC | \$1.04 | (\$0.36) | \$0.68 |
| May 24, 2007 11:37:53 AM | 0077389 | IC | \$4.55 | (\$0.06) | \$4.49 |
| May 24, 2007 11:37:53 AM | 0077389 | IC | \$2.19 | (\$0.01) | \$2.18 |
| May 24, 2007 11:37:53 AM | 0077389 | IC | \$3.64 | (\$0.05) | \$3.59 |
| May 24, 2007 11:43:39 AM | 0148263 | IC | \$3.88 | (\$0.49) | \$3.39 |
| May 24, 2007 11:43:39 AM | 0148263 | IC | \$6.29 | (\$2.44) | \$3.85 |
| May 24, 2007 11:43:39 AM | 0148263 | PC | \$78.79 | (\$68.79) | \$10.00 |
| May 24, 2007 11:43:39 AM | 0148263 | IC | \$0.13 | (\$0.13) | \$0.00 |
| May 24, 2007 11:47:15 AM | 0040403 | IC | \$4.02 | (\$0.04) | \$3.98 |
| May 24, 2007 11:47:15 AM | 0040403 | IC | \$1.46 | (\$0.02) | \$1.44 |
| May 24, 2007 11:47:15 AM | 0040403 | IC | \$1.51 | (\$0.02) | \$1.49 |
| May 24, 2007 11:47:15 AM | 0040403 | IC | \$0.33 | \$0.01 | \$0.34 |
| May 24, 2007 11:52:47 AM | 0109588 | IC | \$2.20 | (\$0.01) | \$2.19 |
| May 24, 2007 11:52:47 AM | 0109588 | IC | \$3.65 | (\$0.05) | \$3.60 |
| May 24, 2007 11:52:47 AM | 0109588 | IC | \$4.57 | (\$3.25) | \$1.32 |
| May 24, 2007 11:52:47 AM | 0109588 | IC | \$3.05 | (\$0.04) | \$3.01 |
| May 24, 2007 11:52:47 AM | 0109588 | PC | \$10.00 | (\$10.00) | \$0.00 |
| May 24, 2007 11:52:47 AM | 0144742 | IC | \$3.65 | (\$0.05) | \$3.60 |
| May 24, 2007 11:52:47 AM | 0144742 | IC | \$2.20 | (\$0.01) | \$2.19 |
| May 24, 2007 11:52:47 AM | 0144742 | IC | \$3.05 | (\$0.04) | \$3.01 |
| May 24, 2007 11:52:47 AM | 0144742 | IC | \$1.34 | (\$0.02) | \$1.32 |
| May 25, 2007 2:19:45 PM | 0105883 | PC | \$39.06 | (\$29.06) | \$10.00 |
| May 25, 2007 2:19:45 PM | 0105883 | IC | \$4.09 | \$4.94 | \$9.03 |
| May 25, 2007 2:19:45 PM | 0105883 | IC | \$4.88 | \$5.93 | \$10.81 |

Robert Law
(71.85)

Overrides from Jan 1, 2007 to Dec 13, 2007

| Date | Account | Type | Original Charge | Override | Final Charge |
|--------------------------|---------|------|-----------------|---------------------|--------------|
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$6.12 | \$7.40 | \$13.52 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$4.49 | \$3.58 | \$8.07 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$2.67 | (\$0.15) | \$2.52 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$6.07 | (\$6.07) | \$0.00 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$7.57 | (\$7.57) | \$0.00 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$1.12 | (\$1.12) | \$0.00 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$5.04 | (\$5.04) | \$0.00 |
| May 25, 2007 2:19:46 PM | 0105883 | IC | \$3.64 | (\$3.64) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | PC | \$10.00 | (\$10.00) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | PC | \$10.00 | (\$10.00) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | IC | \$5.26 | (\$5.26) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | IC | \$32.81 | (\$32.81) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | TC | \$99.14 | (\$99.14) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | IC | \$17.30 | (\$17.30) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | IC | \$23.78 | (\$23.78) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | TC | \$109.90 | (\$109.90) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | TC | \$108.51 | (\$108.51) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | PC | \$10.00 | (\$10.00) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | TC | \$108.99 | (\$108.99) | \$0.00 |
| May 25, 2007 2:28:28 PM | 0002148 | PC | \$10.00 | (\$10.00) | \$0.00 |
| Jun 7, 2007 4:28:29 PM | 0175944 | IC | \$1.39 | (\$0.18) | \$1.21 |
| Jun 8, 2007 11:14:12 AM | 0160300 | IC | \$1.83 | \$2.93 | \$4.76 |
| Jun 14, 2007 11:58:38 AM | 0176629 | IC | \$0.77 | \$0.22 | \$0.99 |
| Jun 14, 2007 11:59:55 AM | 0050543 | IC | \$10.53 | \$3.04 | \$13.57 |
| Jun 25, 2007 10:44:39 AM | 0155011 | IC | \$0.82 | \$1.00 | \$1.82 |
| Jun 29, 2007 11:04:58 AM | 0141961 | IC | \$1.00 | (\$0.15) | \$0.85 |
| Jul 23, 2007 1:55:33 PM | 0057571 | IC | \$4.25 | \$0.17 | \$4.42 |
| Jul 25, 2007 11:46:51 AM | 0124231 | IC | \$41.41 | (\$0.40) | \$41.01 |
| Jul 31, 2007 9:05:43 AM | 0051400 | IC | \$29.19 | (\$29.19) | \$0.00 |
| Aug 6, 2007 1:01:55 PM | 0125634 | IC | \$39.47 | \$2.01 | \$41.48 |
| Aug 10, 2007 11:27:24 AM | 0077561 | IC | \$2.36 | (\$0.17) | \$2.19 |
| Oct 11, 2007 12:13:12 PM | 0127333 | IC | \$5.11 | \$0.15 | \$5.26 |
| Oct 11, 2007 12:13:12 PM | 0176231 | IC | \$24.14 | \$0.69 | \$24.83 |
| Oct 11, 2007 12:13:12 PM | 0176223 | IC | \$6.60 | \$0.20 | \$6.80 |
| Oct 26, 2007 11:26:04 AM | 0025016 | PC | \$25.85 | (\$25.85) | \$0.00 |
| Oct 26, 2007 11:26:04 AM | 0025016 | IC | \$119.48 | (\$119.48) | \$0.00 |
| Dec 3, 2007 12:26:12 PM | 0155565 | IC | \$2.97 | (\$0.38) | \$2.59 |
| Dec 5, 2007 11:11:46 AM | 0155003 | PC | \$12.03 | (\$0.03) | \$12.00 |
| Dec 6, 2007 11:42:15 AM | 0063389 | PC | \$10.00 | (\$4.84) | \$5.16 |
| Total | | | | (\$2,655.01) | |

*Tax Sale -
Todd Quarabert/
Peterson
road right-of-way
stricken to county
I think,
YES
(545.69)*

*At I on FAA rollbac
not charged (145.33)*

*of the total 1,941.26 is from the 4 identified accounts, balance
of overrides of \$713.75 is from other misc adjustments.*

EXHIBIT B
Auditors Report to the State Tax Commission
for the year 2007
Millard County Utah

| County Totals | | | |
|--|-------------------|-------------------|--------------------|
| Real Estate | Number of Parcels | Acres | Taxable Value |
| Residential - Primary Use | 3,903 | 1,108.74 | 25,022,105 - |
| Residential - Non Primary Use (Improved) | 379 | 1,084.51 | 7,912,420 - |
| Commercial and Industrial | 373 | 511.82 | 8,763,450 - |
| Agricultural - Non FAA (Improved) | 30 | 4,710.11 | 1,443,785 |
| Agricultural - FAA | 5,484 | 425,231.56 | 58,456,690 |
| Unimproved Land (Non FAA) | 5,027 | 113,658.41 | 40,732,750 |
| Total Assessment of Real Estate | 15,196 | 546,305.15 | 142,331,200 |

| Buildings, Structures, etc. | Number of Parcels | Taxable Value |
|-------------------------------|-------------------|---------------|
| Residential - Primary Use | 3,775 | 161,652,565 - |
| Residential - Non Primary Use | 508 | 14,233,130 - |
| Commercial and Industrial | 412 | 80,677,795 - |
| Agricultural | 886 | 17,828,340 |

| Total Assessment of Buildings | 5,581 | 274,391,830 |
|--|--------------------|--------------------|
| Personal Property | Number of Accounts | Taxable Value |
| Total Assessment of Personal Property | 0 | 0 |

| State Assessed | Number of Parcels | Taxable Value |
|------------------------------|-------------------|----------------------|
| | 432 | 1,392,504,968 - |
| Total State Assessed | | 1,392,504,968 |
| Total County Assessed | | 416,723,030 |
| Grand Total | | 1,809,227,998 |

Signed this ___ day of _____, 20__ By _____
Auditor of Millard County Utah

These totals do not include personal property or motor vehicles.

| | T.V. | % of Total |
|----------------|----------------------|---------------|
| State assessed | 1,392,504,968 | 76.97 |
| Residential | 208,820,220 | 11.54 |
| Commercial | 89,441,245 | 4.94 |
| Agricultural | 77,728,815 | 4.30 |
| Unimproved | <u>40,732,750</u> | <u>2.25</u> |
| Total | 1,809,227,998 | 100.00 |
| IPP | 1,086,120,086 | 60.03 |

