
MINUTES

SUMMIT COUNTY
BOARD OF COUNTY COUNCIL
WEDNESDAY, JANUARY 6, 2016
SUMMIT COUNTY COURTHOUSE
COALVILLE, UTAH

PRESENT:

Roger Armstrong, Council Chair
Chris Robinson, Council Vice-Chair
Kim Carson, Council Member
Claudia McMullin, Council Member
Talbot Adair, Council Member

Tom Fisher, Manager
Anita Lewis, Assistant Manager
Robert Hilder, Deputy Attorney
Kent Jones, Clerk
Brandy Harris, Secretary

REGULAR MEETING

Chair Carson called the regular meeting to order at 4:24 p.m.

- **Pledge of Allegiance**

CONSIDERATION AND POSSIBLE APPROVAL OF APPOINTMENT OF 2016 COUNCIL CHAIR AND VICE CHAIR

Council Member McMullin made a motion to approve Council Vice-Chair Roger Armstrong as Council Chair and Council Member Chris Robinson as Council Vice-Chair for 2016. The motion was seconded by Council Member Adair and passed unanimously, 5 to 0.

DISCUSSION AND POSSIBLE APPROVAL OF SUMMIT COUNTY COUNCIL 2016 ANNUAL NOTICE OF SCHEDULED MEETINGS

Council Member McMullin proposed to have Summit County Council meetings 3 times a month as opposed to 4 times a month.

Vice-Chair Robinson suggested if there are certain dates that the Council does not want to meet on, they should be taken off of the schedule. Council Member Carson suggested cancelling the meeting scheduled for January 27th. Vice-Chair Robinson agrees cancelling that date due to Sundance, and also suggests cancelling February 17th as well due to President's Week. There was further discussion about other possible dates to take off the calendar, including the week of UEA in October, the Wednesday before Thanksgiving, and the last Wednesday in December.

Kent Jones
County Clerk

www.summitcounty.org/clerk
kentjones@summitcounty.org



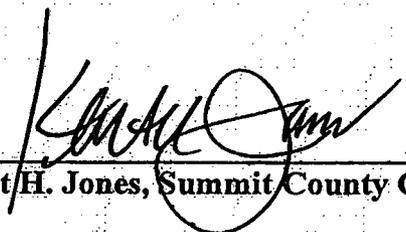
Phone: (435) 336-3203
FAX: (435) 336-3030
60 North Main
Coalville, UT 84017

2016 Annual Notice of Scheduled Meetings Board of Summit County Council

Pursuant to section 52-4-202, Utah Code, notice is hereby given that the Board of County Council, Summit County, Utah, will hold regular meetings on Wednesday, during the 2016 calendar year as follows:

January	6, 13, 20, 27
February	3, 10, 17, 24
March	2, 9, 16, 23, 30
April	6, 13, 20, 27
May	4, 11, 18, 25
June	1, 8, 15, 22, 29
July	6, 13, 20, 27
August	3, 10, 17, 24, 31
September	7, 14, 21, 28
October	5, 12, 19, 26
November	2, 9, 16, 23, 30
December	7, 14, 21, 28

Unless otherwise noticed, all meetings will begin at 2:00PM and will be held in the Council Chambers at the Summit County Courthouse, 60 North Main, Coalville, Utah.


Kent H. Jones, Summit County Clerk



Posted: December 29, 2015
Published: Park Record January 2, 2016

Ultimately it was decided that the Council concentrate on the first few months of the year as of now and decide other dates later in the year.

Council Member McMullin made a motion to approve the annual notice of scheduled weekly meetings for 2016. The motion was seconded by Council Member Carson and passed unanimously, 5 to 0.

Council Member McMullin made a motion to cancel the meetings of January 27th, February 17th, and April 6th. The motion was seconded by Council Member Carson and passed unanimously, 5 to 0.

2016 COMMITTEE ASSIGNMENTS

There was a discussion regarding committee assignments. For 2016, assignments are as follows:

Joint Transit Advisory Board (JTAB) – *Roger Armstrong, Chris Robinson (Claudia McMullin, alternate)*

Mountainland Senior Advisory Board – *Tal Adair (Claudia McMullin, alternate)*

Mountainland AOG Executive Council – *Kim Carson, Tal Adair*

CDBG Ratings & Rankings Committee – *Kim Carson*

UAC Board of Directors – *Kim Carson*

Library Board of Directors – *Tal Adair*

Board of Health – *Kim Carson*

SC Audit Committee – *Chris Robinson, Tal Adair*

PC Chamber Bureau – *Kim Carson*

Utah Local Governments Trust – *Chris Robinson*

Weber Basin Water Conservancy District – *Dave Ure* remains the nominated representative

COUNCIL COMMENTS:

Council Member Carson suggested going paperless and receiving Council packets via email rather than snail mail and says she no longer wishes to have hers mailed. Council Member McMullin agreed. All other council members opted to continue to receive their packets in hard-copy form.

Council Member Carson suggested that Council Members sign up for Friday Legislative Updates. She stated they provide Friday Facts and they do a great job of keeping everyone up-to-date on what bills are important to the Council.

Every Thursday morning at the Capital, UAC has a discussion of upcoming bills and they take positions on them. It is a good opportunity to have discussions regarding concerns or positions with Lincoln Shurtz, the legislative coordinator at these meetings.

On February 10th from 11:00 a.m. - 1:30 p.m. the Economic Forecast Luncheon for the Chamber of Commerce will be held. Council Members are to contact Office Manager, Annette Singleton, if they would like to attend.

Council Member Carson stated that she attended the Board of Health meeting held on Monday, January 4th. Brian King and Kevin Van Tassell were also in attendance. They had a tour of the facility and an overview of what the department does and talked a lot about upcoming issues.

Council Chair Armstrong discussed off-leash dogs in Park City. He stated that Park City is poised to take some action this week on opening some areas for off-leash dogs. Assuming jurisdictions could have substantially different ordinances in terms of how off-leash dogs are being treated becomes a "tricky issue" as it relates to enforcement.

Council Chair Armstrong stated it might be helpful for the staff to work with the Council to establish milestones for this year regarding strategic plans and goals.

APPROVAL OF MINUTES

December 9, 2015

December 16, 2015

December 28, 2015

Council Member McMullin made a motion to approve the minutes of December 9, 2015; December 16, 2015; and December 28, 2015. The motion was seconded by Council Member Carson and passed unanimously, 5 to 0.

CONVENE AS THE BOARD OF EQUALIZATION

Council Vice-Chair Robinson made a motion to convene as the Summit County Board of Equalization. The motion was seconded by Council Member Carson and passed unanimously, 5 to 0.

The meeting of the Summit County Board of Equalization was called to order at 5:13 p.m.

CONSIDERATION AND POSSIBLE APPROVAL OF THE CHRISTIAN CENTER OF PARK CITY'S REQUEST FOR A PROPERTY TAX EXAMPTION

Ashley Berry, from the assessor's office, presented information regarding a request from the Park City Christian Center and explained that the Christian Center originally applied for a tax exemption in August of 2010.

Wells Realty Advisors, LLC
real estate development & project management
established 1982
cell: 206 - 949 - 7392 / email: tomrwells@gmail.com

December 22, 2015

RECEIVED
Summit County Assessor

DEC 23 2015

Mr. Steve Martin
Summit County Assessor
PO Box 128
Coalville, UT 84017

By _____

Re: **Application for Property Tax Exemption**
Christian Center of Park City
1283 Deer Valley, Park City, UT 8406

Dear Mr. Martin

On behalf of the Christian Center, please find enclosed an Application for Property Tax Exemption and Attachments (see page 2 of this letter) pertaining to the subject Property.

I trust that when approved this Exemption shall be effective December 2, 2015; the Closing Date of our acquisition of the subject property.

Upon your receipt of this Application, should you have any questions, or need additional information please contact Tom Wells at (206) 949-7392...or... tomrwells@gmail.com.

Sincerely
Wells Realty Advisors, LLC



Tom Wells
Managing Member

cc/ Rob Harter, Executive Director
Ben Roberts, Director of Finance

Attachments:

Application for Property Tax Exemption...Form PT-020

Attachments to Application:

- Application Exhibit...Exemption Information.

#1...Articles of Incorporation...certified copy of the nonprofit entity.

#2...By-Laws...current copy.

#3...501(c)(3) Certification... copy issued by the IRS dated March 6, 2000.

#4...Completed Schedules and Exhibits as follows:

Schedule "A"... Real Property...Form PT-020A

- Exhibit A-1...Use of Property
- Exhibit A-2...Legal Description
- Exhibit A-3...photo of subject Property

Schedule "B"... Personal Property...Form PT-020B

Schedule "C"... Benefactors...Form PT-020C

- Exhibit C-1...Balance Sheet as at June 30, 2015.

- Copy Summit County Notice of Property Valuation and Tax for 2015.

DEC 23 2015

Application for Property Tax Exemption <u>SUMMIT</u> County Board of Equalization	By UCA §59-2-1101 and 1102 Form PT-020 PT-020.al Rev. 10/99
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This application should be used to apply for exemption from ad valorem (value-based) property tax.

Nonprofit Entity Information

Name of organization applying <u>CHRISTIAN CENTER of PARK CITY</u>	EIN, SSN, or other tax ID number <u>87-0580795</u>	
Address <u>1283 DEER VALLEY DRIVE</u>	Tax year <u>2015</u>	
City <u>PARK CITY</u>	State <u>UT</u>	Zip <u>84060</u>
Contact person <u>ROB HARTER, EXEC. DIRECTOR</u>	Telephone <u>435-649-2260</u>	

Exemption Information

This property is exclusively used for (check one):

- Religious purposes Charitable purposes Educational purposes
 Other (specify) _____

Describe the purpose of this nonprofit organization:

SEE EXHIBIT ATTACHED.

Describe why this property should be exempt from ad valorem property taxes:

SEE EXHIBIT ATTACHED.

Attachments Attach the following documentation

1. A certified copy of the Articles of Incorporation of the nonprofit entity.
2. A copy of current by-laws and/or other organizational information.
3. A copy of the 501(c)(3) certification issued by the IRS.
4. Completed schedules as follows:
 - Schedule A – Real Property; one schedule for each parcel of real property under consideration.
 - Schedule B – Personal Property used exclusively for religious, charitable, or educational purposes.
 - Schedule C – Financial information related to the property under consideration; complete only applicable portions.

Application Exhibit ~ "Exemption Information"

**Application for Property Tax Exemption
Christian Center of Park City
1283 Deer Valley Drive, Park City, UT 84060**

Exemption Information

This property is used exclusively for: Charitable Purposes.

Describe the purpose of this nonprofit organization:

Our Mission:

Since our Park City founding in 1999, our Mission has continuously been:

"To meet people at their point of need as an expression of God's love"

The Christian Center of Park City is a humanitarian, community-focused resource center that helps improve the lives of people and communities through meeting immediate and basic needs. We serve as a leading net-worker of community resources, championing advocacy for those in need and most of all by giving hope. The service area of the Center is primarily the population centers of Summit and Wasatch counties. We require no membership, dues, or compliance with our faith traditions to be served by our programs and resources. While not a church, we partner with area churches, interfaith councils, secular agencies and individuals to demonstrate God's love in tangible ways. We are a 501c(3), nonprofit organization. We fund all programs through the generous contributions of time and funds given by individuals, churches, and foundations.

This Mission statement continues to be our guiding vision as we serve this community through our vital programs and services. In December 2009, the Christian Center moved to the completely remodeled building at 1283 Deer Valley Drive, Park City, in order to improve the offering of the following programs, services, facilities and much more. For further detail please visit our website: www.ccofpc.org

- **Back 2 School Basics...**In August 2015, 200 volunteers helped over 500 local school kids shop for new clothes,
- **Center Stage Boutique...**shop for gently used clothing, household goods and more; at bargain prices,
- **Counseling services & spiritual care...**for English & Spanish speaking individuals and families,
- **Conference Rooms...**for Bible study, meetings and discussion groups,
- **Community Hall...**for presentations, community gatherings, screenings, conferences and private receptions,
- **Emergency financial assistance...**for individuals & families with critical / immediate needs,
- **Food Pantry...**served over 1,000,000 meals locally in the past year,
- **Furniture & home accessories...**shop for big bargains,

- o Hike for Hunger...a community event at Deer Valley...over 600 participants in Sept 2015,
- o Operation Hope... delivered Christmas gifts to over 1,500 children in 2015,
- o Roommate Roundup...assists, at no cost, those in need of housing,
- o Tuesday Nite Dinners...for seasonal & international workers... over 2,000 meals / season,
- o Thrift Shop...shop for clothing, household goods & furnishings at nominal cost; free for those who can not afford.

Describe why this property should be exempt from ad valorem property taxes:

1. We find in the Property Tax Exemptions Standards of Practice 2...Utah State Tax Commission, Property Tax Division, Revised June 2007, a clear and concise basis for the Property Tax Exemption to apply to the Christian Center, defined as:

Section II.IV, Non-Profit Use Exemptions.

Standard 2.15. Non-Profit Entities: Religious, Charitable and Educational

"Property owned by a nonprofit entity which is used exclusively for religious, charitable or educational purposes" is exempt (59-2-1101 and Utah State Constitution, Article XIII, Section 3). The exemption extends to property used for parking, landscaping, and other property improvements, which are used for the operation of such purposes. (emphasis added)

2. The precedent for Property Tax Exemption exists for the Christian Center of Park City. During the period from 1999 thru December 2009, Summit County provided Property Tax Exemption to the Christian Center as a tenant at 1100 Iron Horse Drive, Park City. In October 2009 that came to an abrupt halt with County Council's decision to grant Property Tax Exemption to ONLY those charities that own the property they occupy to operate their charitable entities. This decision occurred coincident with the time Christian Center moved to the current building at 1283 Deer Valley Dr.
3. Effective December 15, 1999 the Christian Center of Park City registered as a Utah Nonprofit Corporation, and filed as a charitable organization under section 501(c)(3) of the Internal Revenue Code. Since that date the Christian Center has continuously operated, at its past and current location, as a charitable organization.
4. The Christian Center's wide range of assistance, community services and programs substantially relieves local governments from providing such services at taxpayer expense.

00 226708

State of Utah
Department of Commerce
Division of Corporations and Commercial Code

I hereby certify that the foregoing has been filed
and approved on the 16 day of Dec 1999
in the office of this Division and hereby issue
this Certificate thereof.

Examiner *[Signature]* Date 12/16/99

FILED
DEC 15 1999

Utah Div. Of Corp. & Comm. Code



[Signature]
Division Director

ARTICLES OF INCORPORATION

OF

CHRISTIAN CENTER OF PARK CITY

A Utah Nonprofit Corporation

The undersigned, for the purpose of forming a non-profit corporation under the Utah Nonprofit Corporation and Co-operative Association Act (the "Nonprofit Act"), hereby adopts the following Articles of Incorporation and certifies as follows:

ARTICLE I.

CORPORATE NAME

The name of the corporation is CHRISTIAN CENTER OF PARK CITY.

ARTICLE II.

DURATION

The duration of the corporation is perpetual.

ARTICLE III.

PURPOSES AND POWERS

The corporation is organized exclusively for charitable, religious, educational or scientific purposes, including but without limiting the generality of the foregoing, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, and without limiting the foregoing, the corporation is organized to provide for the ministry and evangelism of Christianity; organize and engage in Christian missionary work; foster the mastery of the English language among foreign persons; encourage individual and community growth and development; and to raise funds for the accomplishment of the above.

The corporation shall have all powers necessary and incidental to carrying out the purposes for which the corporation is formed.

934900041

ARTICLE IV.

LIMITATIONS

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986, or corresponding section of any future federal tax code, or (ii) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986, or corresponding section of any future federal tax code.

ARTICLE V.

MEMBERS

The corporation shall not have any members.

ARTICLE VI.

DISTRIBUTION OF ASSETS UPON DISSOLUTION

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the district court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VII.

TRUSTEES

The names and street addresses of the persons who are to serve as the initial trustees, who shall serve until their successors are elected and qualified or until their earlier death, resignation or removal, are as specified below. The number of trustees constituting the Board of Trustees shall be three (3) unless and until changed in accordance with the bylaws, but shall in no event be less than three. The rights, privileges and duties of the trustees shall be as set forth in the bylaws. Trustees shall be elected and removed by the members of the corporation as set forth in the bylaws.

<u>NAME</u>	<u>ADDRESS</u>
James R. Swartz	428 University Avenue Palo Alto, CA 94301
Geralyn Dreyfous	2233 Fardown Avenue Salt Lake City, UT 84121
Jean Liang	428 University Avenue Palo Alto, CA 94301

ARTICLE VIII.

INCORPORATOR

The name and street address of the Incorporator is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Bruce L. Olson	79 South Main Street, Suite 400 Salt Lake City, Utah 84111

ARTICLE IX.

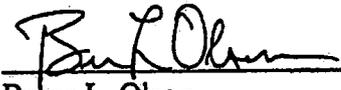
REGISTERED AGENT, REGISTERED OFFICE, PRINCIPAL OFFICE

The registered office of the corporation is located at 1100 Iron Horse Drive, Suite C, Park City, Utah 84060. The initial registered agent of the corporation at that address shall be GERALYN DREYFOUS. The principal office of the corporation shall be at 1100 Iron Horse Drive, Suite C, Park City, Utah 84060.

The undersigned hereby accepts appointment as registered agent of the foregoing corporation and confirms that the undersigned meets the requirements of section 16-6-25.1 of the Nonprofit Act.


GERALYN DREYFOUS
Registered Agent

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 14th day of December, 1999, and hereby states that he has read the foregoing Articles of Incorporation, is familiar with the contents thereof, and verifies and affirms the truthfulness thereof.


BRUCE L. OLSON
Incorporator

STATE OF UTAH)
 : ss.
COUNTY OF SALT LAKE)

On the 15th day of December, 1999, personally appeared before me Bruce L. Olson, whose identity was personally known to me or proved to me on the basis of satisfactory evidence, who in my presence voluntarily subscribed the foregoing Articles of Incorporation and affirmed and verified that the contents thereof are true and correct.

 Notary Public
Mary C. Norton
79 S. Main St.
Salt Lake City UT 84111
My Commission Expires
December 20, 2002
State of Utah


Notary Public

BYLAWS OF
CHRISTIAN CENTER OF PARK CITY
A Utah Nonprofit Corporation

Dated as of December 14, 1999

BYLAWS OF
CHRISTIAN CENTER OF PARK CITY

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BYLAWS OF
CHRISTIAN CENTER OF PARK CITY

ARTICLE I - PURPOSES

These bylaws are adopted for the governance of Christian Center of Park City, a Utah nonprofit corporation (herein referred to as the "Corporation.") The Corporation shall have the right to do and accomplish all things and engage in all other lawful transactions that a nonprofit corporation organized under the laws of the State of Utah might do, accomplish, or engage in under the Utah Nonprofit Corporation and Co-Operative Association Act (the "Nonprofit Act"), subject to the restrictions, qualifications and limitations of the Articles of Incorporation.

ARTICLE II - OFFICES OF THE CORPORATION

The principal office of the Corporation in the State of Utah shall be located at 1100 Iron Horse Drive, Suite C, Park City, Utah 84060. The Board of Trustees may change the principal office from time to time. The Corporation may have such other offices, either within or without the State of Utah, as the Board of Trustees may designate or as the business of the Corporation may require from time to time.

The registered office of the Corporation in the State of Utah may be, but need not be, identical with the principal office in the State of Utah, and the Board of Trustees may change the address of the registered office from time to time.

ARTICLE III- BOARD OF TRUSTEES

Section 3.1 General Powers. The Corporation shall be managed under the direction of the governing Board of Trustees, which shall be vested with all powers, privileges and rights of a governing board under the Act, and shall have final authority to establish and resolve all matters and questions of policy.

Section 3.2 Number and Term of Trustees. The number of trustees of the Corporation shall not be less than three (3) nor more than fifteen (15), with the exact number to be set by resolution of the trustees. The members of the Board of Trustees shall serve until their successors are duly elected and qualified or until their prior removal, death or resignation.

Section 3.3 Qualifications. Trustees need not be residents of the State of Utah.

Section 3.4 Election of Trustees. Trustees shall be elected by the affirmative vote of a majority of the Trustees of the Corporation.

Section 3.5 Removal of Trustees. Any trustee or trustees of the Corporation may be removed from office, with or without cause, and for any reason, as decided upon by the affirmative vote of a majority of the Trustees at any meeting of the trustees specifically called for such purpose.

Section 3.6 Vacancies. Vacancies in the Board of Trustees, including vacancies created by an increase in the number of trustees or from removal of a trustee, shall be filled by the affirmative vote of a majority of the Trustees. A person so appointed to fill a vacancy shall remain a trustee until the expiration of the term of his or her predecessor or until his or her successor has been appointed.

Section 3.7 Compensation. By resolution of the Board of Trustees, the Corporation may pay trustees' expenses, if any, of attendance at each meeting of the Board of Trustees, and may pay trustees a fixed sum for attendance at each meeting of the Board of Trustees. No such payment shall preclude any trustee from serving the Corporation in any other capacity and receiving compensation therefor; provided that each specific service and the rate of compensation therefor shall be approved by the Board of Trustees in each instance.

Section 3.8 Chair. A majority of the full Board of Trustees may elect one trustee as Chair of the Board. Such person shall hold such position until the next annual meeting of the Board of Trustees and until his or her successor has been duly elected, or until his or her earlier death, resignation or removal. If the election of the Chair is not held at such meeting, or if such meeting is not held, such election may be held at any subsequent regular or special meeting. The Chair shall preside at meetings of the Board of Trustees, and shall present, or cause to be presented, a report of the condition of the business of the Corporation at the annual meeting of the Board of Trustees. The Chair shall perform such other duties as are incident to the position, are required by law, or are specified by the Board of Trustees by resolution.

Section 3.9 Right of Inspection. Every trustee shall have the right at any reasonable time to inspect all the Corporation's books, records and documents of every kind.

Section 3.10 Resignation. Any trustee may resign at any time by giving written notice to the Corporation. A resignation is effective when the notice is received by the Corporation unless the notice specifies a later effective date.

ARTICLE IV- MEETINGS

Section 4.1 Regular Meetings. The Board of Trustees shall meet at such times and in such places as may be determined by the Chair of the Board, upon written notice of the hour, date and place of meetings to each trustee not less than ten (10) days prior to the meeting date. Notice shall be given in accordance with the provisions of Section 4.8.

Section 4.2 Special Meetings. The Chair of the Board, the President, or any two (2) trustees may call a special meeting of the Board of Trustees by providing written notice of the hour, date and place of the meeting in accordance with the provisions of Section 5.8.

Section 4.3 Annual Meetings. One of the regular meetings of the Board of Trustees described above in Section 5.1 shall be designated as the Annual Meeting for the purposes of organization, election of officers and the transaction of other business.

Section 4.4 Voting. At any meeting of the Board of Trustees, each trustee present at such meeting shall have one (1) vote on any matter. Voting by proxy shall not be permitted.

Section 4.5 Action by Unanimous Written Consent. Any action required or permitted to be taken at a meeting of the Board of Trustees may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the trustees. Such consent shall have the same force and effect as a unanimous vote of the trustees.

Section 4.6 Meetings by Conference Telephone. Trustees or committee members may participate in a meeting by conference telephone or similar communications equipment, so long as all persons participating in such meeting can hear one another. Participation in a meeting through telephonic means shall constitute presence in person at such meeting.

Section 4.7 Quorum. A majority of the trustees shall constitute a quorum for the transaction of business of the Board of Trustees, but a lesser number may adjourn from time to time without notice other than an announcement of a lack of a quorum at the meeting, until a quorum shall attend.

Section 4.8 Notice.

(a) **Manner of Notice.** Notice of any regular or special meeting shall be given at least ten (10) days prior thereto by written notice delivered personally, or delivered by confirmed air courier, telegram, facsimile transmission ("fax"), or first-class mail, to each trustee at such trustee's home or business address. If sent by confirmed air courier, telegram or mail, such notice shall be deemed to be given when delivered to the air courier or telegraph company or deposited in a first-class postage-prepaid envelope in the United States mail addressed to such trustee's

home or business address. If notice is hand delivered or given by fax, such notice shall be deemed to be given upon the date it is actually received by the addressee.

(b) **Waiver of Notice.** Any trustee may waive notice of a meeting. The attendance of a trustee at a meeting shall constitute a waiver of notice of such meeting, except where a trustee attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 4.9 Manner of Acting. The act of a majority of the trustees present at a meeting at which a quorum is present is the act of the Board of Trustees.

Section 4.10 Presumption of Assent. A trustee of the Corporation who is present at a meeting of the Board of Trustees at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his or her dissent shall be entered in the minutes of the meeting or unless (s)he shall file his or her written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the secretary of the Corporation immediately after the adjournment of the meeting. No trustee may dissent regarding an action for which the trustee voted in favor.

ARTICLE V - ADVISORY BOARD

Section 5.1 Establishment. The Board of Trustees of the Corporation may by resolution establish an advisory board or executive advisory committee. The Board of Trustees may also at any time dissolve and abolish such advisory board and re-establish it at a later time.

Section 5.2 Powers. The board of advisors, if and when established pursuant to Section 6.1, shall, when called upon to do so by the Board of Trustees, give its advice and counsel to the Board of Trustees on such matters as are designated by the Board of Trustees. The board of advisors shall function solely in an advisory role, and shall not be entitled to act on behalf of or otherwise to exercise any powers of the Corporation. The Board of Trustees shall not delegate any management or decisional authority to the board of advisors. The board of advisors shall not be, and shall not be deemed to be, a "committee" of the Board of Trustees, and members of the board of advisors, individually or together, shall not be, and shall not be deemed to be, "trustees" of the Corporation, as such terms are defined or used in the Nonprofit Act, the Corporation's Articles of Incorporation, or these bylaws. References in these bylaws to the "Board" shall be to the Board of Trustees, and not to the advisory board.

Section 5.3 Number of Advisory Board Members; Election and Term of Office. The advisory board shall consist of such number of participants as shall be determined by the Board of Trustees from time to time. The members of the advisory board shall be chosen by the Board of Trustees, and each shall hold office at the pleasure of the Board of Trustees or until

such participant's death or resignation; provided that no person may be a member of the advisory board at the same time as such person is a trustee of the Corporation. The members of the advisory board may appoint one participant to be the chair of the advisory board.

Section 5.4 Removal and Resignation. Any participant on the advisory board may be removed, with or without cause, by a majority of the trustees at the time in office, at any regular or special meeting of the Board of Trustees. Any member of the advisory board may resign from such position by giving written notice to the Chair of the Board of Trustees, the President, or the Secretary.

Section 5.5 Vacancies. A vacancy in the advisory board shall be filled in the manner prescribed in these bylaws for regular appointments to such position.

Section 5.6 Fees and Compensation. By resolution of the Board of Trustees, one or more of the participants on the advisory board may be paid a retainer for their services as participant, or a fixed fee (with or without expenses of attendance) for attendance at each meeting, or both. Nothing herein contained shall be construed to preclude a participant from serving the Corporation at the same time in any other capacity as an officer, agent, employee, or otherwise (except as a trustee) and receiving compensation therefor.

Section 5.7 Procedures. Except as otherwise provided in these bylaws, the Board of Trustees shall adopt by resolution rules and procedures governing the conduct and operation of the advisory board, if any.

ARTICLE VI. - OFFICERS

Section 6.1 Number. The officers of the Corporation shall be a President, a Secretary and a Treasurer, each of whom shall be selected by the Board of Trustees. One or more Vice-Presidents (the number thereof to be determined by the Board) and such other officers and assistant officers and agents as may be deemed necessary may be elected or appointed by the Board of Trustees. The Board of Trustees may delegate to any officer of the Corporation or any committee of the Board of Trustees the power to appoint, remove and prescribe the duties of such other officers, assistant officers, agents and employees.

Section 6.2 Election and Term of Office. The officers of the Corporation shall be elected annually by the Board of Trustees at the annual meeting of the Board of Trustees. If the election of officers shall not be held at such meeting, or if such meeting is not held, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office until such officer's successor shall have been duly elected and shall have qualified or until such officer's death or until such officer shall resign or shall have been removed in the manner hereinafter provided. The appointment of an officer shall not itself create any contract rights with the Corporation.

Section 6.3 Removal. Any officer, assistant, agent or employee may be removed, with or without cause, at any time: (i) in the case of an officer, assistant, agent or employee appointed by the Board of Trustees, only by resolution of the Board of Trustees; and (ii) in the case of any other officer, assistant, agent or employee, by any officer of the Corporation or committee of the Board of Trustees upon whom or which such power of removal may be conferred by the Board of Trustees; but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

Section 6.4 Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise may be filled by the Board of Trustees for the unexpired portion of the term.

Section 6.5 President. The President shall, unless otherwise specified by the Board of Trustees, be the chief executive officer of the Corporation and, subject to the control of the Board of Trustees, shall in general supervise and control all the business and affairs of the Corporation, including the hiring of staff personnel. The President may be authorized to execute contracts on behalf of the Corporation.

Section 6.6 Vice-President. The Vice-President, if any, shall have the same powers as vested in the President, but shall not exercise said powers unless acting under the delegation, authority, or direction of the President, or in the absence or incapacity of the President. The Vice-President shall have such additional prerogatives and powers as are not inconsistent with the powers conferred upon the President and usually pertain to the office of Vice-President.

Section 6.7 Vice-Presidents. Such additional Vice-Presidents, in the order of their seniority, shall perform the duties and exercise the powers of the President and Vice-President during the absence or disability of the President and Vice-President.

Section 6.8 The Secretary. The Secretary shall: (i) keep the minutes of the Board of Trustees' meetings in one or more books provided for that purpose; (ii) see that all notices are duly given in accordance with the provisions of these bylaws or as required by law; (iii) be custodian of the corporate records of the Corporation and (iv) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board of Trustees.

Section 6.9 The Treasurer. The Treasurer shall have custody of all corporate funds and securities and shall keep in books belonging to the Corporation full and accurate accounts of all receipts and disbursements; and shall deposit all moneys, securities, and other valuable effects in the name of the Corporation in such depositories as may be designated for that purpose by the Board of Trustees. The Treasurer shall disburse such funds of the Corporation as may be ordered by the Board, taking proper vouchers for such disbursements, and shall render to the President and trustees at the regular meetings of the Board and whenever requested by them an account of all of the transactions of the Treasurer, and of the financial condition of the

Corporation. If required by the Board, the Treasurer shall deliver to the President of the Corporation and shall keep in force a bond in form, amount, and with a surety or sureties satisfactory to the Board, conditioned upon the faithful performance of the duties of the office of Treasurer, and for restoration to the Corporation in case of the death, resignation, retirement, or removal from office of the Treasurer of all books, papers, vouchers, money, and property of whatever kind in the possession or under the control of the Treasurer which belong to the Corporation.

Section 6.10 Assistant Secretary and Assistant Treasurer. One or more Assistant Secretaries and Assistant Treasurers may be appointed. The Assistant Secretary, in the absence or disability of the Secretary, shall perform the duties and exercise the powers of the Secretary. The Assistant Treasurer, in the absence or disability of the Treasurer, shall perform the duties and exercise the powers of the Treasurer.

Section 6.11 Executive Director. The Board of Trustees may appoint an Executive Director, who shall assist the President and the Board in the day-to-day management of the business affairs of the Corporation, who shall perform such duties as may be assigned to him or her by the President and/or the Board of Trustees, including the power to hire staff personnel, and who may be authorized to execute contracts on behalf of the Corporation.

Section 6.12 Multiple Offices. A person may hold more than one office of the Corporation; provided, however, no person may serve both as the President and as the Secretary of the Corporation.

Section 6.13 Compensation. The compensation of the officers shall be fixed from time to time by the Board of Trustees, and no officer shall be prevented from receiving such compensation by reason of the fact that he or she is also a trustee of the Corporation.

ARTICLE VII - COMMITTEES

Section 7.1 Power to Appoint Executive Committee. The Board of Trustees shall have power to appoint by resolution an Executive Committee composed of such members of the Board of Trustees as it deems appropriate; the President shall be an ex officio member of the Executive Committee. The Executive Committee shall propose potential trustee, officer and committee nominees to the Board whenever appropriate, formulate and review policies of the Corporation under the direction of the Board, and between meetings of the Board, shall have all powers and exercise all duties of the Board in controlling the business of the Corporation which may lawfully be delegated to it by the Board. The Board may by resolution limit the powers of the Executive Committee.

Section 7.2 Fundraising Committee. The Board of Trustees shall have power to appoint by resolution a Fundraising Committee composed of such persons (at least one of whom

shall be a member of the Board of Trustees) as the Board of Trustees deems appropriate. The Fundraising Committee shall be responsible for developing plans for raising money from contributions and for identifying sources of contributions.

Section 7.3 Audit Committee. The Board of Trustees shall have power to appoint by resolution an Audit Committee composed solely of persons (at least one of whom shall be a member of the Board of Trustees) who are independent of the officers of the Corporation and free from any relationships that, in the opinion of the Board of Trustees, would interfere with their exercise of independent judgment as a committee member. The Audit Committee shall assist the Board of Trustees in fulfilling its responsibilities for the Corporation's accounting and financial reporting practices, shall provide a channel of communication between the Board of Trustees and the Corporation's independent auditors, and shall have such other powers and perform such other duties as the Board of Trustees shall, from time to time, grant and assign to it.

Section 7.4 Other Committees. The Board may from time to time appoint such other standing and ad hoc committees with such persons (at least one of whom shall be a member of the Board of Trustees) as it shall deem appropriate; provided that only such committees as are composed entirely of trustees shall constitute a "committee of the Board of Trustees" for purposes of these bylaws.

Section 7.5 Term of Committees. The term of Committee members shall be for one year, after which they may be reappointed.

ARTICLE VIII. - AUXILIARY AND ADVISORY ORGANIZATIONS

Section 8.1 General. The Board of Trustees may establish or authorize auxiliary or advisory organizations of the Corporation, whether operating as separate not-for-profit corporations or agencies of the Corporation, as it may deem appropriate. Auxiliary and advisory organizations shall be subject to such conditions and reviews as the Board of Trustees may determine from time to time. All programs and activities of such organizations shall be consistent with the rules and regulations which apply to the overall exemption of the Corporation as a not-for-profit organization under prevailing and governing Internal Revenue Service and state tax codes.

Section 8.2 Purposes. The sole purpose of any auxiliary or advisory organization shall be to foster the purposes of the Corporation.

ARTICLE IX. - EXECUTION OF INSTRUMENTS

Section 9.1 Checks, Drafts, etc. All checks, drafts and orders for payment of money, and notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, or agent or agents, of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Trustees.

Section 9.2 Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Trustees may select.

Section 9.3 Contracts. The Board of Trustees may authorize any officer or officers, or agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

ARTICLE XI. - POWER OF THE BOARD TO BORROW MONEY

The Board of Trustees shall have full power and authority to borrow money whenever in the discretion of the Board the exercise of such power is required in the general interests of this Corporation, and in such case the Board may authorize the proper officers of this Corporation to make, execute and deliver in the name of and in behalf of this Corporation such notes, bonds and other evidences of indebtedness as the Board shall deem proper, and the Board shall have full power to mortgage the property of this Corporation, or any part thereof, as security for such indebtedness, and no further action shall be requisite to the validity of any such note, bond, evidence of indebtedness or mortgage.

ARTICLE XI. - SEAL

The Board of Trustees may provide a corporate seal which shall be circular in form and shall have inscribed thereon the name of the Corporation, the state of incorporation, and the words "Corporate Seal."

ARTICLE XII. - INDEMNIFICATION

Section 12.1 Indemnification. To the extent allowed by the Articles of Incorporation and law, the Corporation may indemnify any trustee, officer, employee or agent of the Corporation against any and all claims and liabilities to which the trustee, officer, employee or agent may become subject by reason of serving or having served as a trustee, officer, employee or agent of the Corporation or of any other corporation at the request of the Corporation, or by reason of any action alleged to have been taken, omitted or neglected as such trustee, officer, employee or agent, and the Corporation may reimburse such person for all attorneys' fees and other expenses incurred in connection with any such claim or liability, except that no such person shall be indemnified against or reimbursed for any expenses incurred in connection with any claim or liability arising out of his or her own fraud, malicious or willful misconduct or when injury or damage resulted from the illegal use of alcohol or a controlled substance.

Section 12.2 Advances of Costs and Expenses. The Corporation may pay costs and expenses incurred by a trustee, officer, employee or agent in defending a civil or criminal action, suit or proceeding, in advance of the final disposition of the action, suit or proceeding upon receipt of an undertaking by or on behalf of the person that he or she shall repay the amount advanced if it is ultimately determined that he or she is not permitted or entitled to be indemnified by the Corporation as authorized by these Bylaws.

Section 12.3 Insurance. The Board may, at its discretion, purchase and maintain insurance on behalf of the trustees, officers, employees and agents, and former trustees, officers, employees and agents, against any liability or settlement based upon asserted liability incurred by them by reason of being or having been trustees, officers, employees or agents of the Corporation, whether or not the Corporation would have the power to indemnify them against such liability or settlement under the provisions of applicable law.

Section 12.4 Personal Liabilities of Trustees and Officers. No trustee or officer of the Corporation shall be personally liable to the Corporation for civil claims arising from acts or omissions made in the performance of his or her duties as a trustee or officer, unless the acts or omissions are the result of his or her fraud, or malicious or willful misconduct, or the illegal use of alcohol or a controlled substance.

ARTICLE XIII - PROHIBITION AGAINST SHARING IN CORPORATE EARNINGS

No trustee, officer or employee of or person connected with the Corporation, or any other private individual shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation, provided that this shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the Corporation in

effecting any of its purposes as shall be fixed by the Board of Trustees; and no such person or persons shall be entitled to share in the distribution of any of the corporate assets upon the dissolution of the Corporation. All members, if any, and trustees of the Corporation shall be deemed to have expressly consented and agreed that upon such dissolution or winding up of the affairs of the Corporation, whether voluntary or involuntary, the assets of the Corporation, after all debts have been satisfied, then remaining in the hands of the Board of Trustees shall be distributed, transferred, conveyed, delivered, and paid over, in such amounts as the Board of Trustees may determine or as may be determined by a court of competent jurisdiction upon application of the Board of Trustees, exclusive to charitable, religious, scientific, literary, or educational organizations which would then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986 the regulations promulgated thereunder as they now exist or as they may hereafter be amended.

ARTICLE XIV. - INVESTMENTS

The Corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Trustees, without being restricted to the class of investments which a non-profit corporation is or may hereafter be permitted by law to make, or any similar restriction, provided, however, that no action shall be taken by or on behalf of the Corporation if such action is a prohibited transaction or would result in the denial of the tax exemption under Sections 502 or 503 or any other Section of the Internal Revenue Code of 1986 and the Regulations promulgated thereunder as they now exist or as they may hereafter be amended.

ARTICLE XV. - EXEMPT ACTIVITIES

Notwithstanding any other provision of these bylaws, no member, trustee, officer, employee, or representative of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 and the Regulations promulgated thereunder as they now exist or as they may hereafter be amended, or by an organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as they now exist or as they may hereafter be amended.

ARTICLE XVI. - AMENDMENT OF BYLAWS

These bylaws may be amended, altered, changed, added to or repealed by an affirmative vote of a majority of the Trustees at any regular or special meeting of the Trustees.

SECRETARY'S CERTIFICATE

I, THE UNDERSIGNED, being the secretary of Christian Center of Park City, do hereby certify the foregoing to be the bylaws of such corporation, as adopted by written consent of its Board of Trustees as of the 14th day of December, 1999.


Secretary

509018v2

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

DEPARTMENT OF THE TREASURY

Date:

MAR 06 2000

CHRISTIAN CENTER OF PARK CITY
PO BOX 683480
PARK CITY, UT 84068

Employer Identification Number:
87-0643778
DLN:
17053357000009
Contact Person:
GWENDOLYN S GILBOY ID# 31302
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
December 15, 1999
Advance Ruling Period Ends:
December 31, 2003
Addendum Applies:
Yes

Dear Applicant:

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

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

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

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

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

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

Letter 1045 (DO/CG)

CHRISTIAN CENTER OF PARK CITY

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

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

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

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

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

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

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

CHRISTIAN CENTER OF PARK CITY

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

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

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of

CHRISTIAN CENTER OF PARK CITY

funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

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

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,

Steven T. Miller
Steven T. Miller
Director, Exempt Organizations

Enclosure(s):
Addendum
Form 872-C

CHRISTIAN CENTER OF PARK CITY

You indicated that your organization has not established a preschool program. Thus, we will not consider this activity for exemption at this time. When your organization begins any new activity, such as a preschool program, you are required to submit information on the activity to the Internal Revenue Service so that we may determine the effect on your exempt status.

Application for Exemption – Real Property Schedule A	UCA §59-2-1101 and 1102 Form PT-020A PT-020a.ai Rev. 10/99
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Complete a separate Schedule A for each parcel of real property under consideration

Property Owner

Full name of the owner of record CHRISTIAN CENTER of PARK CITY	EIN, SSN, or other tax ID number 87-0580795
Address 1283 DEER VALLEY DRIVE	Telephone 435-649-2260
City PARK CITY	State UT
	Zip 84060

Property Information and Description

Property Location 1283 DEER VALLEY DRIVE	Property parcel number DVD-1
Brief description of parcel FULLY IMPROVED SLIGHTLY SLOPING - SOUTH TO NORTH	Date the property was acquired DEC 2, 2015
List separately and describe each building or physical structure on the property 1 BUILDING of 3 FLOORS, PARKING & LANDSCAPED - 89 a.c.s.	Acres: <input checked="" type="checkbox"/> Actual <input type="checkbox"/> Approximate
BUILDING: 3 FLOORS WOOD FRAME ± 12,300 gsf	
STRUCTURE: 1 " " " ± 450 gsf STORAGE ONLY	

Use of Property

1. Complete this first question separately for each building or structure, use additional sheets as necessary.
 - a. Building or structure SEE EXHIBIT A-1 ATTACHED.
 - b. Activities or functions this building or structure is used for " " " "
 - c. Percentage of building or structure used for this purpose 100%
 - d. Approximate hours per month building or structure is used for this purpose 9^{am} - 5^{pm} MON-SAT.
 - e. Date use for this purpose began JAN 2010
2. Have all activities/functions listed in 1 continued without interruption since first starting? Yes No
If no, explain any interim or non-use: _____
3. Is there any use of the property, buildings or structures other than described in 1 above? Yes No
If yes, describe: _____
4. Is all or part of the property, buildings or structures rented or leased? Yes No
If yes, answer the following.
 - a. Name of person or entity renting or leasing the property _____
 - b. Describe the portion that is rented or leased
 - c. Amount of rent or other compensation received
 - d. How is the rent or compensation determined?

Attachments Attach the following items

1. A copy of the legal description of the real property under consideration. SEE EXHIBIT A-2 ATTACHED.
2. A current photograph of the real property under consideration. " " A-3 " "

Exhibit A-1

**Application for Property Tax Exemption
Christian Center of Park City
1283 Deer Valley Drive, Park City, UT 84060**

Use of Property

1.a. Building & Structure.

The Christian Center of Park City (Property) is centrally located at the intersection of Deer Valley Drive and Bonanza Boulevard, Park City. The sole access is from Deer Valley Drive on the south and shared with the office building immediately to the west.

The Property contains two structures. The existing building (see Exhibit A-3 photo) contains 3 floors totaling approximately 12,300 square feet. The layout of this building accommodates:

- o 1st floor Food Pantry, Thrift Shop & storage.
- o 2nd floor Reception, Conference Room, Center Stage Boutique & Administrative offices.
- o 3rd floor Community Hall & storage, Serving Kitchen, Conference Room & Counseling offices.

The secondary structure at the rear of the existing building (originally used as a bank remote teller drive thru) is uninhabitable and used only for storage. Next to this structure is a small sized container used for receiving and sorting various donations.

1.b. Activities & Functions.

The entire Property is used for community services and charitable programs; further described under Exhibit "Exemption Information" attached to the Application.

Exhibit A-2

**Application for Property Tax Exemption
Christian Center of Park City
1283 Deer Valley Drive, Park City, UT 84060**

Legal Description:

**Lot 1, DEER VALLEY DRIVE SUBDIVISION, according to the
Official Plat thereof, recorded August 3, 1995 as Entry No.
434627 in the office of Summit County Recorder, State of Utah.**

Exhibit A-3

**Application for Property Tax Exemption
Christian Center of Park City
1283 Deer Valley Drive, Park City, UT 84060**

Current Property Photo



Application for Exemption – Personal Property Schedule B	UCA §59-2-1101 and 1102 Form PT-020B PT-020b1.ai Rev. 10/99
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Property Owner

Property owner CHRISTIAN CENTER of PARK CITY	EIN, SSN, or other tax ID number 87-0580795
Address 1283 DEER VALLEY DRIVE	Telephone 435-649-2260
City PARK CITY	State UT Zip 84060

Property Information and Description

Property Location 1283 DEER VALLEY DRIVE, PARK CITY UT.	Personal property account number (if any)
---	---

Briefly describe the personal property under consideration for exemption

	Year Acquired	Acquisition Cost
Furniture and fixtures <u>USED</u>		\$ 10,000. ⁰⁰
Commercial and industrial equipment <u>"</u>		\$ 15,000. ⁰⁰
Mobile homes		\$ -
Other personal property <u>"</u>		\$ 10,000. ⁰⁰
Estimated current value for items with unknown acquisition cost		\$ -

ESTIMATED :

List all motor vehicles under consideration for exemption, including passenger cars, trucks and vans; motorcycles; campers, motor homes, travel trailers and other RVs; boats and watercraft; aircraft; and medium or heavy duty trucks.

License Plate No.	Type of Vehicle	Year	Make	Model	VIN/HIN	Location

Use of Property

1. Is the personal property used at a given parcel of real property? Yes No
 If yes, indicate the property parcel number or address: 1283 DEER VALLEY DR PARK CITY
 If no, where is the property usually located? _____

2. Describe in detail all activities and functions that the property is used for, and the date the use began.
FURNISHINGS for LOBBY, OFFICES & SHOPS.

3. Have all activities and functions in 2 continued without interruption since the use began? Yes No
 If no, explain any interim or non use: _____

(continued on reverse)

Application for Exemption – Benefactors Schedule C	UCA §59-2-1101 and 1102 Form PT-20C PT-020c1.ai Rev. 9/00
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Property Owner

Name of organization applying <u>CHRISTIAN CENTER OF PARK CITY</u>	Property parcel or account number <u>END - 1</u>
Contact person <u>ROB HARTER</u>	Telephone <u>435-649-7260</u>
Property location <u>1283 DEER VALLEY DRIVE, PARK CITY, UT 84060</u>	

Financial Information

1. Does the use of the property in any way create funds, revenue, products or services that are sold or given away? Yes No
 If yes, state the amount and describe in detail: \$ _____
SEE EXHIBIT C-1 ATTACHED

2. If you answered Yes in question 1, what portion of funds, revenue, products or services:
 a. Are used directly for the purposes for which exemption is claimed? 100 %
 Describe the individuals or organizations receiving benefits, and how they are selected: _____
GENERAL PUBLIC

b. Are used indirectly for the purposes for which exemption is claimed? 0 %
 Describe the individuals or organizations receiving benefits, and how they are selected: _____

c. Are given to any shareholder or individuals or are distributed from the use of the property 0 %
 Explain in detail: _____

3. Does anyone receive compensation in wages, goods, services or other benefits, for services rendered with respect to the property? Yes No
 If yes, attach the following information for each individual: SEE EXHIBIT C-1 ATTACHED.
 a. Total compensation received in detail, e.g., money, goods, living quarters, services or other benefits.
 b. How the compensation is determined.
 c. Explanation of the services performed, including duties and working hours.
 d. Relationship of the individual to the owner, user or operator of the property, and whether the individual is a trustee, director, shareholder, lessor, member, employee or contributor of the owner.

Attachments Attach the following documentation SEE EXHIBIT C-1 ATTACHED.

1. Copies of any financial statements, income statements, profit and loss statements or other records that accurately reflect the use of the described property, including the source of all funds, the amount received from each source, and the use of such funds for the most recent fiscal year available.
2. All information requested in question 3, above.
3. If the use of the property did not create any funds, revenue, products or services that are sold or given away, but did result in a benefit to any individual or organization, attach detailed documentation indicating the following: N/A.
 - a. All individuals or organizations benefited.
 - b. The amount of benefit received by each.
 - c. How such individuals or organizations were selected.

Certification

I certify that all statements and information on this sheet are true and correct to the best of my knowledge, and that I will notify the Board of Equalization if any of the information should change. I further certify that I have authority to sign this document.

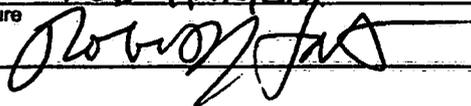
Name (printed)	Position or capacity
<u>ROB HARTER</u>	<u>EXEC. DIRECTOR</u>
Signature	Date signed
<u></u>	<u>12-22-2015</u>
X	

EXHIBIT C-1. Financial Report

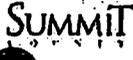
CGPC Balance Sheet - June 30th, 2015			
ASSETS		LIABILITIES & EQUITY	
Current Assets		Liabilities	
Operating Contract	0.00	Accounts Payable	18,489.95
Prepaid Expenses	8,809.69	Other Current Liabilities	
Accounts Receivable	23,851.77	Accrued Payroll	3,453.72
State Community Development	20,000.00	Other Current Liabilities	4,970.00
Accounts Payable	37,036.47	Total Current Liabilities	26,923.67
Inventory	5,670.62	Total Liabilities	26,923.67
Prepaid Insurance	5,849.29	Equity	
Prepaid Utilities	9,873.00	Retained Earnings	1,712,868.44
Prepaid Other	13,456.18	Net Income	147,513.66
Total Restricted	131,547.07	Total Equity	1,860,382.10
Unrestricted	1,035,271.58	TOTAL LIABILITIES & EQUITY	1,887,305.77
Capital Campaign	411,587.74		
Total Assets	1,887,305.77		
Other Current Assets			
Accounts Receivable	257,550.81		
Other Current Assets			
Accounts Payable	500.00		
Prepaid Expenses	36,089.62		
Prepaid Insurance	328.00		
Prepaid Utilities	84,182.00		
Prepaid Other	14,229.29		
Total Other Current Assets	492,338.52		
Total Current Assets	1,395,009.25		
Fixed Assets			
Accumulated Depreciation	-274,145.03		
Land	251,018.31		
Buildings	60,684.00		
Other Furniture & Equipment	28,528.45		
Other Equipment	54,141.99		
Total Fixed Assets	360,227.72		
Total Assets	1,755,236.97		
Other Current Liabilities			
Accounts Payable	25,723.00		
Total Other Liabilities	25,723.00		
TOTAL ASSETS	1,780,960.00		

CHRISTIAN CENTER
PARK CITY



PLEASE SEE IMPORTANT EXPLANATIONS
& INSTRUCTIONS ON REVERSE SIDE

NOTICE OF PROPERTY VALUATION AND TAX CHANGES



Summit County Auditor
60 North Main
PO Box 128
Coalville, UT 84017
435-336-3019

2015

SUBACCOUNT NUMBER PARCEL NUMBER ACRES TAX AREA

0309983 DVD-1 0.89 60

PARTIAL LEGAL DESCRIPTION FOR TAX ID ONLY

LOT 1 DEER VALLEY DRIVE SUBDIVISION; ACCORDING TO THE OFFICIAL PLAT ON FILE IN THE SUMMIT COUNTY RECORDERS OFFICE CONT 38,982 SQ FT OR 0.89 AC (REF:925-522) ...

MAILING ADDRESS

0309983 DVD-1
1283 DVD LLC
PO BOX 3927
PARK CITY, UT 84060-3927

PROPERTY ADDRESS
1283 DEER VALLY DR

OWNER
1283 DVD LLC

VALUE OF YOUR PROPERTY

PROPERTY TYPE	2014 Market Value	2014 Taxable Value	2015 Market Value	2015 Taxable Value
NON-PRIMARY IMPROVED PROPERTY	2,790,000	2,790,000	2,790,000	2,790,000
TOTAL PROPERTY VALUE	2,790,000	2,790,000	2,790,000	2,790,000

TAXING ENTITIES	COMPARE		PROPOSED		CHANGES		BE HEARD				
	2014	2015 (NO INCREASE)	2015 (PROPOSED BUDGET APPROVED)	2015 (PROPOSED BUDGET APPROVED)	2015 INCREASE	PERCENT INCREASE	PUBLIC TRUTH-IN-TAXATION MEETING				
	TAXES	RATE	TAXES	RATE	TAXABLE VALUE	TAXES	CHANGE IN TAX	PERCENT INCREASE	Date	Time	Place
SCH DIST	9,349.29	0.002725	7,802.75	0.002725	2,790,000	7,802.75	0.00	0%			
PARISH SCHOOL FUND	5,766.93	0.001972	5,501.88	0.001972	2,790,000	5,501.88	0.00	0%			
C FIRE	3,959.01	0.001738	4,843.44	0.001738	2,790,000	4,843.44	0.00	0%			
SUMMIT COUNTY	2,530.53	0.000841	2,346.39	0.000841	2,790,000	2,346.39	0.00	0%			
WEBER BASIN	2,427.30	0.000767	2,139.93	0.000767	2,790,000	2,139.93	0.00	0%			
LOCAL ASSESS/COLLECT	548.84	0.000199	555.21	0.000199	2,790,000	555.21	0.00	0%			
MOSQUITO ABATEMENT	583.11	0.000193	538.47	0.000193	2,790,000	538.47	0.00	0%			
MULTI COUNTY A & C	106.02	0.000035	97.65	0.000035	2,790,000	97.65	0.00	0%			
	38.27	0.000012	33.48	0.000012	2,790,000	33.48	0.00	0%			
TOTALS	25,305.30	0.008480	23,659.20	0.008480	2,790,000	23,659.20	0.00	0%	LAST PROPERTY REVIEW: 2013		

THIS IS NOT A BILL DO NOT PAY ----- THIS IS NOT A BILL DO NOT PAY

PROPERTY OWNERS: If this parcel is your primary residence or a long-term residential rental with a yearly lease, your Property Type/Status should read "Primary Improved Property". Primary Improved Property is taxed at 55% of market value. If your Property Type/Status reads "Primary Improved Property" and this parcel is NOT your primary residence or a long-term residential rental with a yearly lease, you must notify the Summit County Assessor.

If you choose to appeal the market value and/or property type of your parcel, you must file an appeal application with the County Board of Equalization. Please note that only the market value and/or property type can be appealed to the Board of Equalization. Evidence supporting your estimation of market value must be included when filing your application.

For further information or to obtain an appeal application, please visit the Summit County website at summitcounty.org or call (435) 336-3019 July 31 through September 15 from 8:00 AM to 5:00 PM, MDT. Information is also available at the County Auditor's Office at 60 N Main, Suite #202, Coalville, UT 84017. The appeal deadline is September 15, 2015 at 5:00 PM, MDT. All appeal applications and evidence must be received prior to that time.

Please report any change of address to: Summit County Recorder, (435) 336-3264. If this property has sold, please forward this notice to the new owner. Tax notices will be mailed prior to November 1, 2015.

THIS DOES NOT INCLUDE TAX CREDITS, CIRCUIT BREAKERS, OR ABATEMENTS

At the time, the property was owned by a separate LLC. The non-profit organization didn't own the property on which it was seeking the tax exemption for and, thus, was originally denied its tax exemption request in April of 2011.

Ms. Berry stated that on December 2, 2015 a deed was filed for the Christian Center of Park City to become the owners for the property. They applied for the exemption December 23rd, which is within the 30 days that are required to apply for an exemption.

Ms. Berry stated that the Christian Center has requested a tax exemption from the time they took ownership of December 2, 2015 through the end of the year, 2016.

Chair Armstrong asked if the Christian Center is now 100% owner of the property, and Council Member Carson asked if they lease the building or any section of it to anyone else or if it's solely for the purposes of the Christian Center's activities. Ms. Berry stated that they are the sole owners, and the building is only used for purposes of the Christian Center.

Board Member McMullin made a motion to approve the request for the Christian Center's tax exemption from the date in which property was transferred into the non-profit through the end of 2016; the property being located at 1283 Deer Valley Drive, Park City, Utah 84060; Parcel No. DVD-1. The motion was seconded by Board Member Carson and passed unanimously, 5 to 0.

**BEFORE THE BOARD OF EQUALIZATION
OF SUMMIT COUNTY, UTAH**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW
REGARDING REQUEST BY THE CHRISTIAN CENTER OF PARK CITY FOR A
RELIGIOUS, CHARITABLE OR EDUCATIONAL
PROPERTY TAX EXEMPTION FOR TAX YEAR 2015**

This matter came before the Board of Equalization of Summit County ("Board") on a request by the Christian Center of Park City for a property tax exemption under UCA § 59-2-1101(1)(a). Having considered the evidence presented by all interested parties and the entire record relating to this issue, the Board rendered its decision following discussion and deliberation as part of its regularly scheduled agenda on January 6, 2016, adopting a motion to GRANT the Christian Center of Park City's request for a property tax exemption with that decision to become final following the adoption of these findings and conclusions. In support of that decision, the Board adopts the following Findings of Fact and Conclusions of Law:

FINDINGS OF FACT

- 1) The Christian Center of Park City is a 501(c)(3) non-profit corporation which is classified by the United States Internal Revenue Service as a religious organization for purposes of federal taxation (Tax Id. No. 87-0580795).
- 2) The Christian Center of Park City is a non-denominational Christian resource center where people can come to receive a wide range of assistance. They use the subject property for the following purposes: for counseling services to individuals and families, for discussion, bible study and prayer groups, for emergency financial assistance to those in immediate/critical need, as a food pantry serving over 1,000,000 meals locally in the past year, as a boutique where individuals can shop for gently used clothing and

household items, and for special events held in the Community Hall or in one of the three conference rooms. The organization's value to the community is measured by their support and service to anyone in need.

- 3) In 2010, the Christian Center of Park City applied for a property tax exemption on Parcel DVD-1 for tax year 2010, but was denied that exemption because they were not the record owner of the property.
- 4) The Christian Center of Park City has now requested a property tax exemption for tax year 2015 for Parcel DVD-1.
- 5) On or about December 2, 2015, the Christian Center of Park City formally closed on their acquisition of Parcel DVD-1 and a deed was recorded in the Summit County Recorder's Office on that same day, transferring ownership interest in Parcel DVD-1 to the Christian Center of Park City.
- 6) Parcel DVD-1 consists of an approximately 12,000 square feet building, as well as parking spaces for church attendees and landscaped areas.

BASED on the totality of facts and circumstances presented by the evidence and the entire record considered as part of the decision regarding this request for property tax exemption, the Board renders the following Conclusions of Law:

CONCLUSIONS OF LAW

- 1) UCA § 59-2-1101(3)(d) provides

The following property is exempt from taxation: . . . property owned by a nonprofit entity which is used exclusively for religious, charitable, or educational purposes;

- 2) The Utah Supreme Court has repeatedly held that this exemption is to be "strictly

construed” because “[a] liberal construction of exemption provisions results in the loss of a major source of municipal revenue and places a greater burden on nonexempt taxpayers.” Utah County v. Intermountain Health Care, Inc., 709 P.2d 265, 268 (Utah 1985).

- 3) The Christian Center of Park City is the owner-operator of the subject property.
- 4) Utah County v. Intermountain Health Care, Inc., 709 P.2d 265 (Utah 1985) holds that a charitable purpose can be established in one of two ways; either by providing a service that the government has undertaken or would otherwise be required to perform (thus constituting a “quid pro quo” for essential services) or by providing a community gift.
- 5) The Utah Tax Commissions Standards of Practice, §2.15.5, provides guidelines as to the community gift test, borrowed from the Intermountain Health Care decision. Criteria that may be considered include, but is not limited to, the following: whether the stated purpose of the entity is to provide a significant service to others without immediate expectation of material reward, whether the entity is supported, and to what extent, by donations and gifts, whether the recipients of the charity are required to pay for the assistance received in whole or in part, and whether the income received from all sources produces a profit to the entity in the sense that the income exceeds operating and long-term maintenance expenses.
- 6) Further, in Howell v. County Board of Cache County, 881 P.2d 880, 888 (Utah 1994), the Supreme Court added an additional element to establishing a charity. Said the Court, “[i]n this manner, the quantifiable portions of the gift are totaled, and to be eligible for a charitable exemption, this total must exceed, on an annual basis, what would otherwise be the property tax liability for the year.”

- 7) Here, the Christian Center of Park City satisfies Intermountain Health Care, Inc., Howell, and the Standards of Practice §2.15.5 for providing a community gift. It provides a community gift because the services it provides the community, a myriad of resources ranging from basic human needs, a place to worship, financial assistance, and emergency resources to name a few, outweigh any material rewards the Christian Center of Park City receives. The Christian Center funds its programs exclusively through the financial contributions provided by individuals, churches, and other non-profit organizations. Upon dissolution of the organization, assets are to be distributed to the federal government or to a state or local government for a public purpose.
- 8) In addition to the community gift, state law further requires the property be used “exclusively” for charitable purposes. Parker v. Quinn, 23 Utah 332, 64 P. 961 (1901); Salt Lake Lodge No. 85 v. Groesbeck, 40 Utah 1, 120 P. 192 (1911), overruled on other grounds, Loyal Order of Moose #259 v. County Board of Equalization, 657 P.2d 257 (Utah 1982). Hence where a portion of the property is used for charitable purposes and another portion is used for purposes of revenue generation, only the portion of the property used for charitable purposes is tax exempt. Odd Fellow=s Bldg. Association v. Naylor, 53 Utah 111, 177 P. 214 (1918).
- 9) 100% of the property owned by the Christian Center of Park City is used exclusively for the charitable purposes described above. Consequentially, the property qualifies for a property tax exemption.

The property tax exemption for 2015 is prorated for that portion of the year that the Christian Center of Park City owned Parcel DVD-1 (i.e. from December 2, 2015, forward) and is granted for 2016 and beyond, assuming that the Christian Center maintains ownership of the property and continues to remain eligible for the exemption.

This is the final administrative decision of the Summit County Board of Equalization. As such, it may be appealed to the District Court or to the Utah State Tax Commission within the limitations provided by statute.

DATED this 20 day of January, 2016.

BOARD OF EQUALIZATION
OF SUMMIT COUNTY

BY: _____



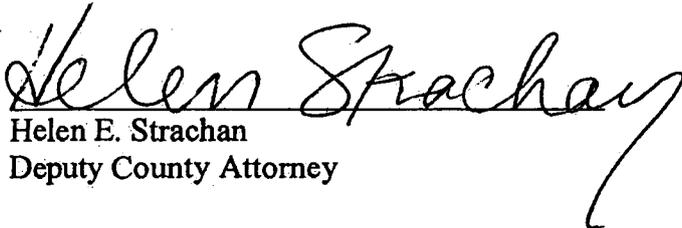
Chair

ATTEST:



Kathryn Rockhill
Clerk to the Board of Equalization

APPROVED AS TO FORM:



Helen E. Strachan
Deputy County Attorney

CONSIDERATION AND POSSIBLE APPROVAL OF PRIMARY PROPERTIES AND NON-PRIMARY PROPERTIES

Ashley Berry stated the first list that the Board was given is a list of all primary properties seeking an exemption. The reason they are to be approved for 2016 is they did not qualify for 2015, because they were buildings under construction or they didn't take ownership until later in the year. Ms. Berry stated the second list is that of non-primary properties.

A motion was made by Board Member Robinson to approve the primary properties and non-primary properties contained in the packet. The motion was seconded by Board Member Carson and passed unanimously, 5 to 0.

New Primary

Parcel	Owner	Date	Notes
AMD-15-D	John Scott Martin	9/25/2015	
APRMC-6	Julian & Nicola Chapman	11/23/2015	
APRMC-8	Dianne & Eugene Cochrane	8/21/2015	
BB-26	Jane North Naylor	8/26/2015	
BCKS-9	Bradley & Janis DeWit	9/11/2015	
BH-35	Daniel & Suzanne Lynch	9/10/2015	
BHRC-2101	Jennifer Lynne Roberts	5/29/2015	w/lease
BHRC-2104	Tori Stein	4/17/2015	
BHRC-2202	Kevin Arnold & Daniel McBride	5/12/2015	
BHRC-2301	Susan Worthington-self	5/1/2015	
BHRC-2405	Maria Anna McGuinness	7/13/2015	
BHVS-T157	Stuart Stanek	8/10/2015	
BHVS-T90	Walter Rosevear	9/15/2015	
BN-A-1-9	Karl Salzer	8/12/2015	
BN-A-3-63	Colin Price	10/7/2015	
BO2-20	Angela Arreche	9/15/2015	
BUSH-1	William M Moore & Patricia Moore	10/5/2015	
CBS-1	Samuel Ross Turpin	10/28/2015	
CBT-10-AM	Sterling V Crescimanno	11/30/2015	
CCC-101	Diana Lee	10/14/2015	
CCR-53	Graham F. Baker	7/15/2015	
CCRK-H-24	Simon & Nicole Bedingfeld	9/21/2015	
CCRS-1-32	Richard L Wahl	9/11/2015	w/lease
CEM-1-36	Devrin Carlson-Smith	11/23/2015	
CEM-1-50	Denise Cahalan	11/6/2015	w/lease
CEM-1-53	Luther & Lucinda Creed	7/6/2015	
CHC-322	Robert, Karen & Ryan Spence	9/28/2015	
CHC-411	Sterling V Crescimanno	9/11/2015	
CJ-350-L	MNM Property LLP	12/21/2015	
CJ-361-U	Christine Grenney	11/5/2015	w/lease
CLJR-1-18	Paul Goldman	11/3/2015	w/lease
CLJR-2-70	Deborah Thomas	7/20/2015	
CLJR-2-71	George & Judith Robertson	7/9/2015	
CLJR-2-71	George Robertson	8/6/2015	
CLJR-2-72	Patrick Goris	9/18/2015	w/lease
CLJR-2-73	Nathan Derosé	10/21/2015	
CQVC-13	Margaret Ayoub	10/5/2015	
CQVC-18	Benjamin Jensen	10/5/2015	
CROJ-29-AM	Monica & Jacob Hollander	8/12/2015	
CROJ-50-AM	Robert Morgenstern	9/28/2015	
CT-242-A	Troy Knowles	8/20/2015	
CT-30	Dwight & Tina Overgaard	7/29/2015	w/lease
CVC-1-A-103	Lisa Corsetti	8/27/2015	w/lease
CWPC-13-AM	Colony 13 Realty Associates LLC	12/22/2015	w/lease

CWPC-3C-126-1AM	Charles & Carolyn Rozwat	11/9/2015
CWPC-4A-161-AM	Shane V Robison Trustee	10/26/2015
CWPC-II-35	Jonathan Shulkin	8/10/2015
CWPC-II-54-AM	Brandon Hunt	12/14/2015
CWPC-II-58	Benjamin Anderson	7/28/2015
CWPC-II-77	Van Greenfield	12/3/2015
DC-49	Ian Davidson	9/21/2015
EH-2-220	Karen Hill	12/16/2015
EKH-A-E39	Caitlin Puckett	9/18/2015
EKH-B-E97	Richard Garrard	12/16/2015
FHE-II-86	Nathan Mark Reese	11/12/2015
FPRV-15-A	Clair E & Kandis P Christoffersen	11/12/2015 w/lease
FPRV-1-H	Michael Mathews	12/22/2015
GWLD-II-106-AM	Robert Henderson	8/6/2015
GWLD-II-138-AM	Brian Demmert	8/17/2015
HE-B-247-B	Matthew Nelson	11/19/2015
HL-151-B	Joshua N Brown	12/24/2015
HL-390-B	Stephen J Pollard	11/19/2015
HR-19	Steven R Parker	10/5/2015
HSD-40	Jaime & David Raffone	10/15/2015
IC-13	Kirk C & Diane D Tanner	11/2/2015
IH-2-33	Zane & Breanna Clark	10/23/2015
JR-2-282	Thomas White	11/16/2015
JR-4-4107	Juan Rodriquez	7/30/2015
JR-94	Phillip Egge	8/26/2015
KE-A-100	John Sorensen	11/3/2015 w/lease
KE-A-16-A	J. Jeffrey Miller	12/23/2015
KE-A-37	David Henthorne	5/28/2015
KT-164	Carrie Porter	8/27/2015
KT-177-B	David Wakeling	11/16/2015
KT-216-1	Matt Poston	9/9/2015
LA-2	Tyrell Black	12/16/2015
LAM-12-12G-AM	David Glean	12/28/2015
LBHV-1-1306	Gina Gmeiner	9/11/2015
LBHV-III-4309	William H Tettleback	11/16/2015
LODV-21	Michael Todd Pearson	11/16/2015 w/lease
LR-3-311-A	Gregory Suvorov	11/13/2015
ME-1A-34	William & Susan Pidwell	11/25/2015
MRE-25	Joel & Lisa Wilson	11/3/2015
MRE-41	Marth & Brian Zipp	8/25/2015
MRR-15	Jon & Jennifer Wiberg	9/18/2015
MT-11-AM	Robert M Karz	8/13/2015
MW-1-7	Robert & Gail West	9/10/2015
NEVISNP-11	Michael Kushner	10/5/2015
NEVISNP-14	Tony Hwang	8/6/2015
NEVISNP-17	Tracy E Walton	10/5/2015
NEVISNP-19	Timothy M Sauvage	10/20/2015

NEVISNP-2	Elizabeth Shropshire & Taran Rhodes	8/4/2015
NEVISNP-20	Dimitrius Sazinas	6/25/2015
NEVISNP-3	Gary Rogers	11/24/2015
NEVISNP-4	Shawn C Armstrong & Maria L Rubio A	8/4/2015
NEVISNP-5	Kirsten & Katherine Heins	12/14/2015
NEVISNP-6	Victor Alfirevic	8/4/2015
NEVISNP-7	Bronson G Sulser	12/7/2015 w/lease
NEVISNP-8	Justin Klein	8/4/2015
NEVISNP-9	Arthur & Katharine Hankus	12/3/2015
NPC-214	Chris O'Neill	10/5/2015
NPKTH-3-92	John & Janice Lancaster	7/1/2015
NPTERR-13-AM	Geoffrey Gray	10/30/2015
NPTERR-15-AM	William Salmon & Megan Fix	9/25/2015 w/lease
NPTERR-21-AM	Joyce Ellis	10/30/2015
NPTERR-27-AM	Cody Marshall	8/20/2015
NPTERR-2-AM	John P Schloderer	11/13/2015 w/lease
NPTERR-30-AM	Aaron Kull	12/23/2015
NPTERR-31-AM	Justin Lee Anderson & Zara Tews Duff	9/10/2015
NPTERR-40-AM	Lindsey Marshall	8/18/2015
NPTERR-50-AM	Charles List	8/27/2015
NPTERR-52-AM	Newpark Terrace 52 LLC	10/22/2015 w/lease
NPTERR-58-AM	Roger & Suzanne Radcliffe	8/13/2015
NPTERR-6-AM	Fred Dominquez Trust	11/2/2015 w/lease
NPTERR-9-AM	Lien Nguyen	9/24/2015
NS-133-K	James Derrick Peterson	12/28/2015
NS-146	Michael & Karrie Richards	12/4/2015 w/lease
NS-224-E	Todd Schulz	9/30/2015
NS-265-B	Dee Dillman	11/9/2015
NS-87-C-2	Benjamin Bates	7/11/2015
PBC-1-41	James Goerss	8/17/2015
PBP-A-K-24	Robert J. Chiasera	8/4/2015
PB-PR-117	Chad Lusher	10/23/2015
PB-PR-31	David S Parker	12/1/2015
PC-459-460	Mathew Braslow	12/11/2015
PC-633-2-A	Karl & Leah Stien	9/17/2015
PC-668-A	Alicia Lauria O'Meana	12/16/2015 w/lease
PI-C-12	David Melrose	9/18/2015
PI-E-90	Robert Walthall	12/3/2015
PKM-5-94	Donald Seibert	11/10/2015
PKM-81	Joan Thompson	8/10/2015
PKM-81	Joan W Thompson	11/19/2015
PM-3-310	Joshua Pedersen	7/8/2015
PR-22	David Levinsky & Katherine Phillips	7/6/2015
PRE-58	Alex and Sarah Provan	10/6/2015
PRESC-30	Dennis & Alisha Lin	10/8/2015
PSC-604	Sara Hartley	10/23/2015 w/lease
PSC-606	Edward Agam	10/22/2015

PSC-729	Duane & Maryann Togstad	9/8/2015
PWC-3-10	Epigmenio Juarez	12/3/2015
PWL-1-S-11-F	Brett A Fields	7/21/2015
PWL-3-S	Monica Hargrove	10/16/2015
PWV-B-31-AM	Jon & Colleen Burke	10/7/2015
RBS-16	Michael Allen Baker	6/16/2015
RCCS-18	Kevin & Vicki Plumb	9/11/2015
RIVBLF-B-31	Brent & Stephanie Folkman	7/2/2015
RIVBLF-B-32	Dallas Wagner	7/16/2015
RIVBLF-B-35	Roger Palmer	6/15/2015
RIVRN-1	Jason Carson	10/7/2015
RP-3-X-5	Alexandra Schmidt	7/14/2015
RP-J-2	Eftim Cvetkov	10/14/2015
RPL-IV-188	Lori Burns	10/14/2015
RV-25	Kerry Smithers	10/5/2015
SETRDG-3	Michael Van Oordt	12/18/2015
SG-C-22	Lisa Carling	6/5/2015
SL-A-43	Sebastian Kreitschitz	8/7/2015
SL-A-74	Kevin J Huser	9/18/2015
SL-B-172	Mark McDonald	11/25/2015
SL-I-2-13	Keith and Hey-Kyu Sincock	8/24/2015
SL-I-2-36	William Ott	11/23/2015
SL-I-2-39	Steve McMahon	10/20/2015
SL-I-4-7	Michelle Azzaro	10/29/2015
SNC-1019	Elizabeth Hurley	10/12/2015 w/lease
SRRDG-9-AM	Brett Berman	10/7/2015
SS-154-F-1	Aristides R Ioannides	12/22/2015
SS-61-B-21	Maple Trout Trust/ Ali Widdison Distri	8/21/2015
STL-1-23	Gary & Mary Morgan	11/16/2015
SU-B-25	Christopher Yates	11/16/2015
SU-J-52	Erica & Steve Cuttitta	7/13/2015
TCRS-6	Jason Portnoy	12/1/2015
TH-12	Mary B Wright Trustee	12/11/2015
VIC-49	Nelly Guidon	11/13/2015
WCAN-I-3-AM	Samuel & Denise Boney	12/18/2015
WPR-1-3	Steven P Urry/ White Pine Ranches Th	8/28/2015
WV-6	James C Hulse	8/10/2015
WWPD-A21-AM	Dawn Slagowski	8/17/2015

Non-Primary

Parcel	Name	Date	Notes
1117-NOR-4A	Peter & Erin Przbylinski	7/13/2015	
ABT-5	Linda Jewelle Witherspoon	12/16/2015	Receiving exemption on TVA -1
ANCH-2-2AM	Chandler Investments, LLC	9/23/2015	
BHVS-28	Richard Hawkins	12/16/2015	
BHWKS-2-132	Virginia Margaret Soloman trustee	9/18/2015	
BSR-1-5	Samuel Alba Trustee	11/16/2015	
CCRK-C-25	Audrey Wade Thomas	9/25/2015	
CCRK-D-23	Deborah Munro Ulrich	10/29/2015	
CD-407-A-1	John & Monika Smetona	9/18/2015	
CHR-1	Sundance West Revocable Trust/Larry	7/9/2015	
CHR-1	Larry C King Trustee	10/16/2015	
CLJR-1-42	Darrell & Kim Smith	12/17/2015	
CVC-1-A-206	Deb Cupal	9/24/2015	
CWPC-27-AM	Charles & Carolyn Rozwat Trustees	11/9/2015	
DC-91	Werner & Fabiola Baer	10/14/2015	
DLV-2-10C	Jason B Koval Trustee	10/9/2015	
FHE-II-60	Shane & Robin Robison	10/26/2015	
FLV-1-34-B	Timothy G Terrell	8/27/2015	
FLV-1-34-B	Timothy Terrell Trustee	11/16/2015	
FM-B-36	Douglas Saarel	11/17/2015	
FPRV-1-D	Robert E Daniel	9/30/2015	
FT-101	Mark & Valarie Mifflin LLC	11/25/2015	
FWM-22	Eric Kent	9/11/2015	
FWM-39	Centennial 358 LLC	7/9/2015	
HE-B-276	George Arakelian	10/7/2015	Told Carla, does not live in the pro
JR-49	Ronald Dupratt	11/12/2015	
JR-5-5115	Arthur W Rice III Trustee	8/19/2015	
MC-3	James Brian Hackney	9/28/2015	
MT-10-AM	Robert M Karz	8/12/2015	
PACEAC-3	Neil R Johnson Trustee	12/1/2015	
PB-4-158	Kener Trust	11/23/2015	
PBP-A-G-13	Angela Lee Branco Trustee	11/12/2015	
PC-480	James Hamilton Easter	8/14/2015	
PD-17-C	Matthew Craig Allen Trustee	12/8/2015	
PKM-3-29	Basil & Judith Witt	10/26/2015	Does not live in Property, residenc
PS-3	Cody Marsh	11/3/2015	
PT-12-A-1	Brian Keith Kradel	10/13/2015	
RC-3-103	Stakm Holdings LLC	9/15/2015	
RIS-16	Michael & Virginia Plummer	10/7/2015	Received Exemption on RV-7
RP-2-N-6	Gwyn McNeal	12/24/2015	
RPL-III-114	Joseph & Susan Plomin	9/25/2015	
RPL-III-124	Dennis & Charlotte Lester	12/16/2015	
RPL-III-216	Kevin & Kirsti Zitar	10/8/2015	
SA-23	914-916 Woodside Avenue LLC	11/13/2015	

SCT-108-AM	Van Horn LLC	12/3/2015
SLB-2-R-2	Dave Lindenauer	7/21/2015
SLT-I-3-D	DSW Investments, LLC	10/2/2015
SMIL-I-70	Robert Younker	12/15/2015 Receiving Exemption on SMIL-I-70
SPIRO-3303-AM	Shri Vista LLC	11/16/2015
SRG-1-7	David Elisius	12/4/2015
TAHOMA-3	John B Mason Trustee	10/8/2015
TMP-4-B	Griffin Goodman	9/21/2015
WH-41	Andrew Rahn	11/17/2015
WR-II-40	Chi-Ki-Mi	11/4/2015

DISMISS AS THE BOARD OF EQUALIZATION AND RECONVENE AS THE SUMMIT COUNTY COUNCIL

Board Member Robinson made a motion to dismiss as the Summit County Board of Equalization and to reconvene as the Summit County Council. The motion was seconded by Board Member Carson and passed unanimously, 5 to 0.

The meeting of the Summit County Board of Equalization adjourned at 5:20 p.m.

WORK SESSION

Chair Armstrong called the work session to order at 5:21 p.m.

PCCAPS WASATCH AREA TEMPERATURE ANALYSIS PRESENTATION

Chris Cherniaa, environmental engineer, consultant, and mentor for the students presenting the Wasatch Area Temperature Analysis project introduced himself and the students involved on this project. This group consisted of student members: Sienna Leger-Redel, Jessica DiCaprio, and Paige Castro.



Wasatch Area Temperature Analysis

PSJ Environmental Studies & PCCAPS

Paige Castro, Sienna Léger Redel, Jessica DiCaprio

January 6, 2015



PCCAPS
PARK CITY SCHOOL DISTRICT
CENTER FOR ADVANCED
PROFESSIONAL STUDIES

Overview of Today's Presentation

- ❖ Summarize Global Trends & Previous Analysis
- ❖ Summarize our Analysis: Wasatch Area Temps. Trends
- ❖ Discuss Potential Impacts to Environment & Economy



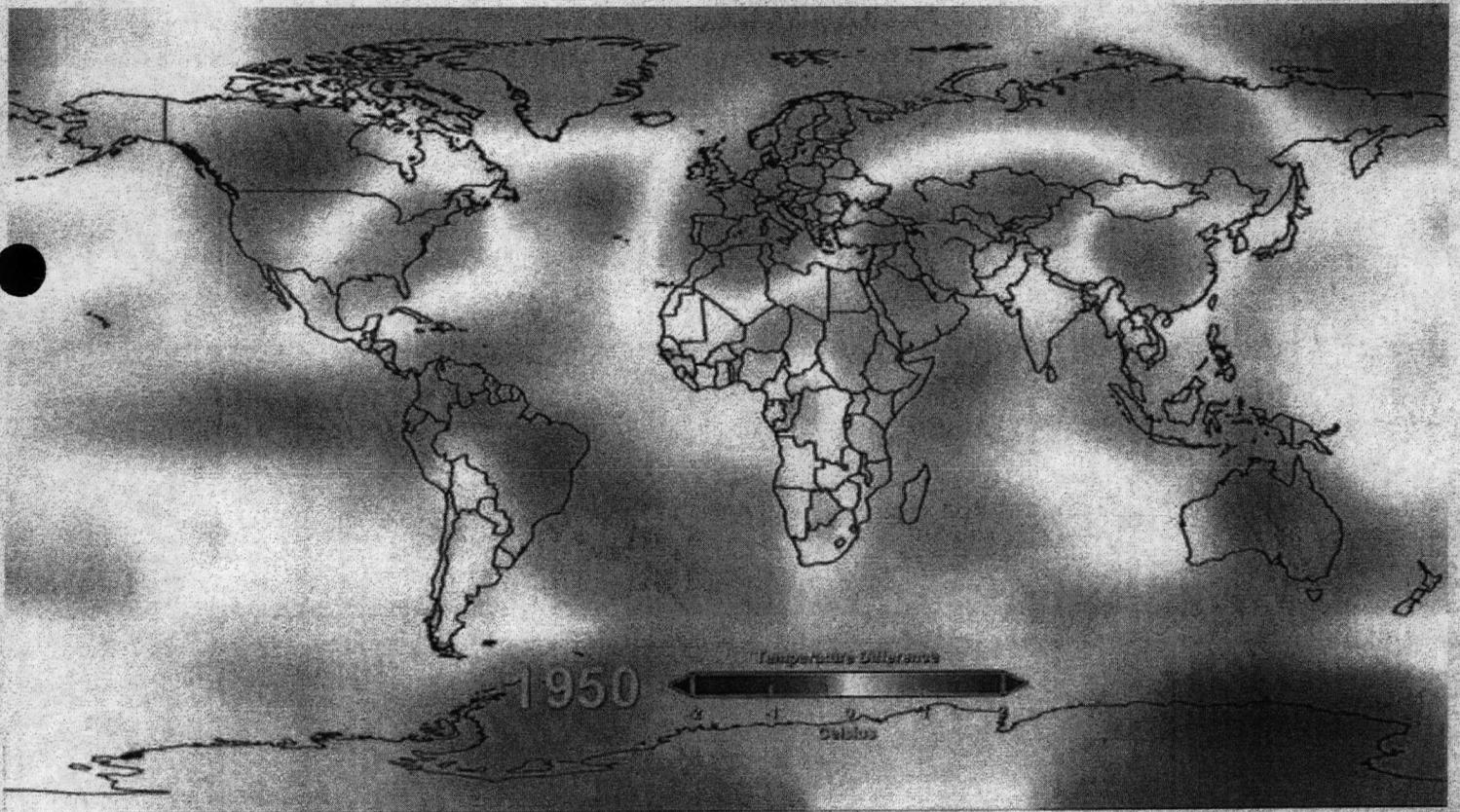
Goals and Objectives of the Project

- ❖ Compile, assess and plot Wasatch Area temperature over six decade period (i.e, since 1950).
- ❖ Determine if changes in temperature are occurring at different times of the year (months / seasons).
- ❖ Analyze (qualitatively) the potential impacts of temperature changes to local environment and economy.
- ❖ Provide Recommendations for further study.

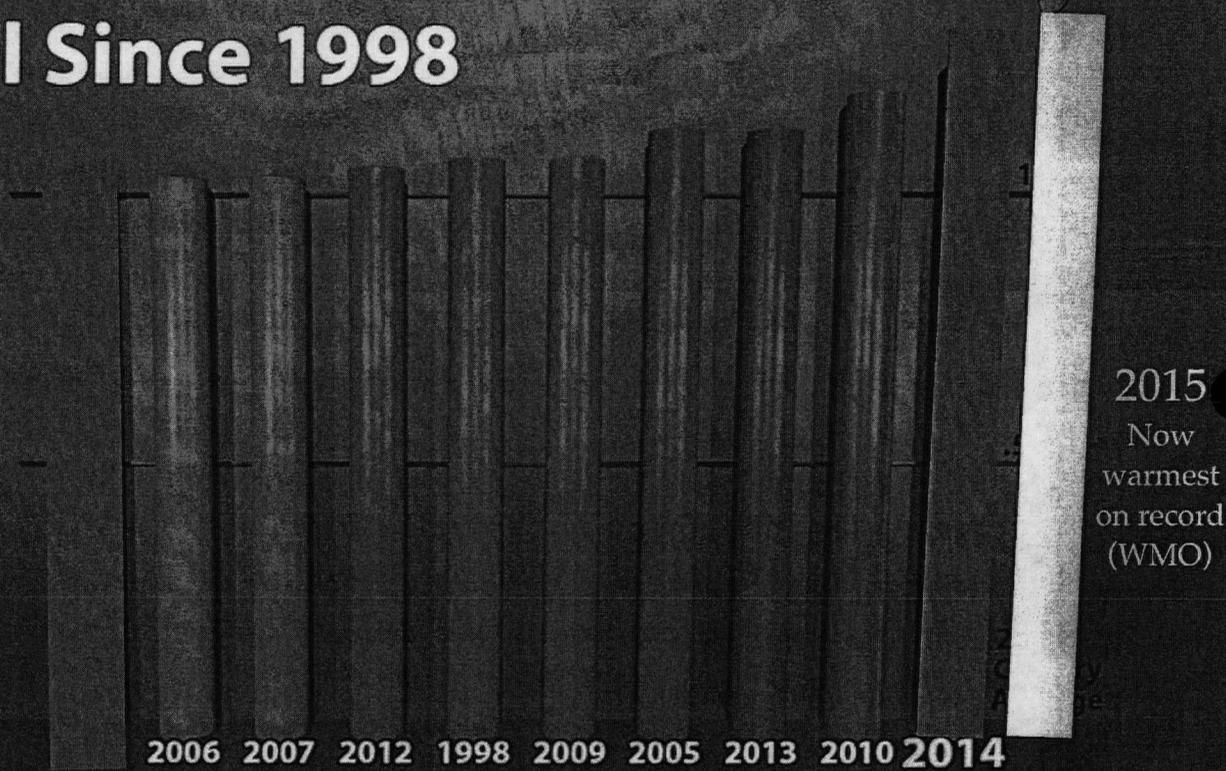
Summary of Global & National Trends in Temperature

Global Temperature Change Above Normal 1950-2012

Source: Climate Central



10 Hottest Years Globally All Since 1998



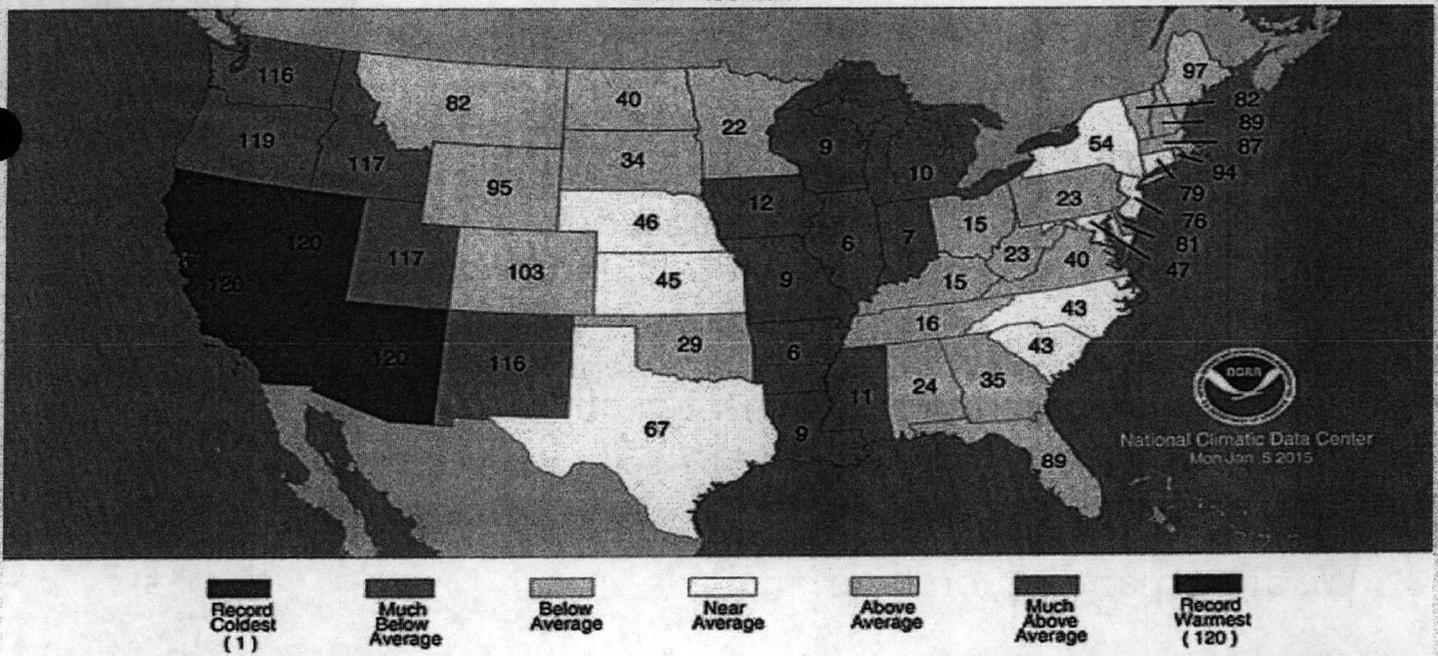
Columns represent difference from 20th century average.
Data as of September 23, 2015. Subject to change based on NCEP revisions.
Source: NOAA/NCEP

CLIMATE CENTRAL

All Since 1998 ~ When We Were Born!

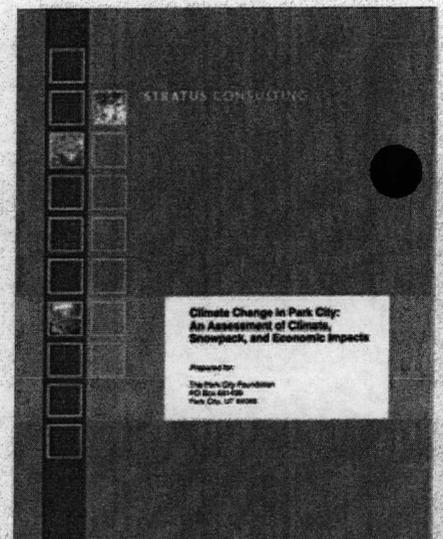
National Temperatures

Statewide Average Temperature Ranks
 January–December 2014
 Period: 1895–2014



The Save Our Snow Report (SOS)

- ❖ Presented and conducted in 2008 (last time report conducted on climate)
- ❖ Temperature History from Climate Stations at Salt Lake City International Airport (SLC IA), Brighton, Logan, & Mtn. Dell
- ❖ Issue: Brighton, Logan, & Mtn. Dell all have missing data
- ❖ We are expanding on their analysis



We Asked the Following:

- ❖ Is the Wasatch area continuing to warm since 2008 SOS report?
- ❖ If so, what is the rate of this warming and when is it showing up?
- ❖ What impacts might these changes have on our local environment, economy and lifestyle?

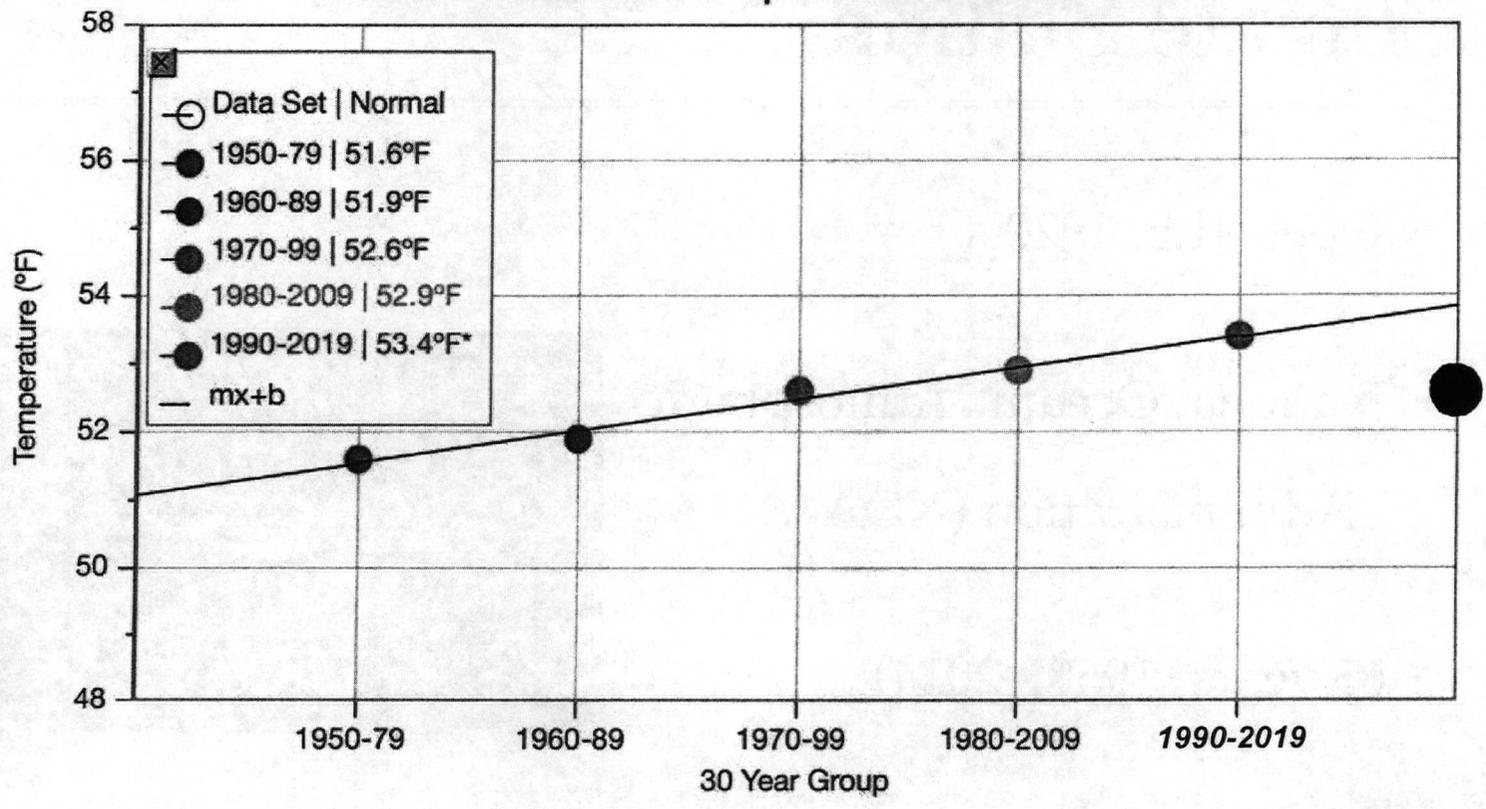
Our Findings

Salt Lake City International Airport Climate Station

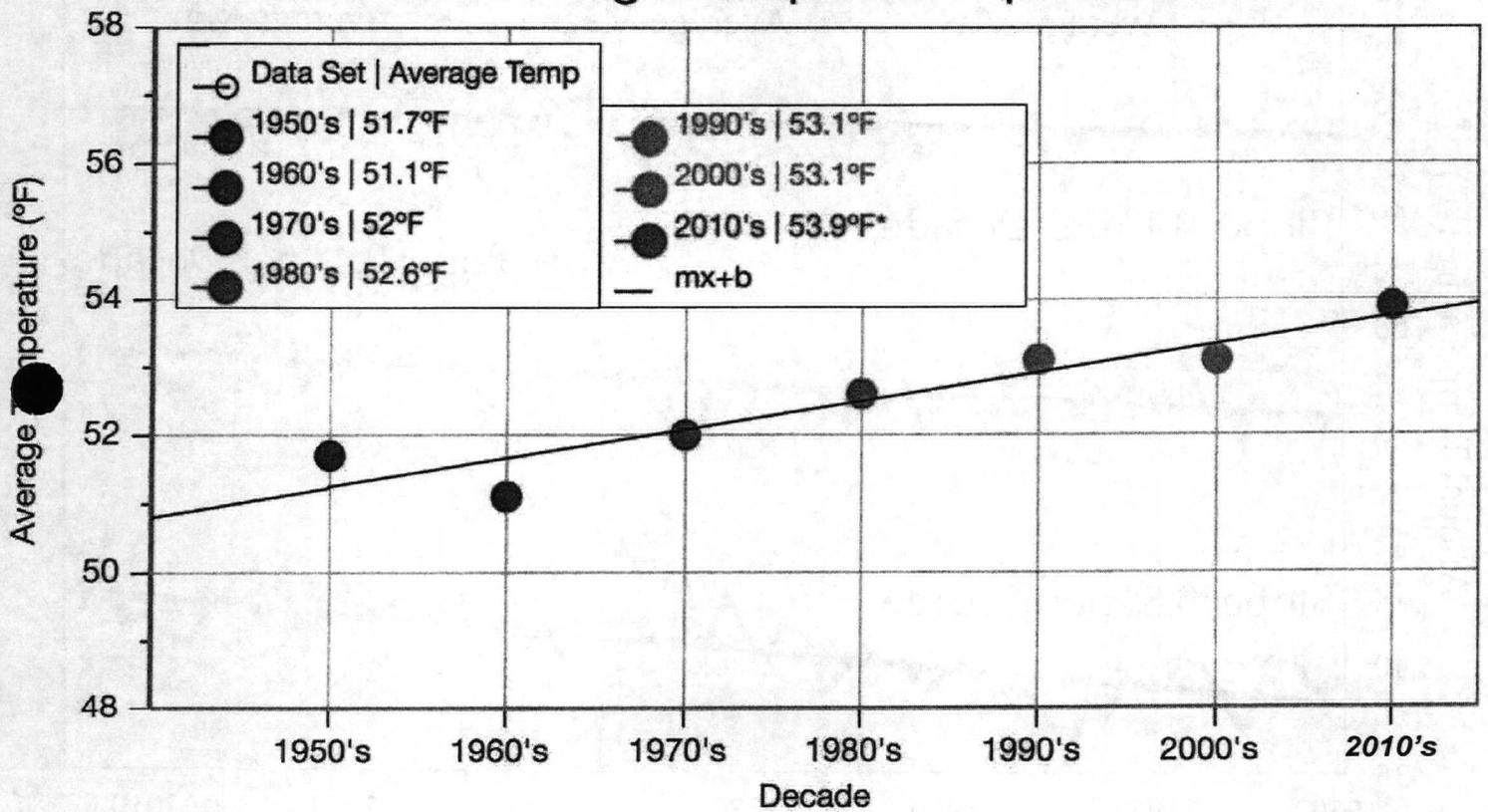
- ❖ Opened in 1920's
- ❖ National Oceanic Atmospheric Administration (NOAA)
- ❖ 65 years (1950 - 2014)
- ❖ 2,000-3,000 pieces of data



SLC IA Normal Temperatures Since 1950

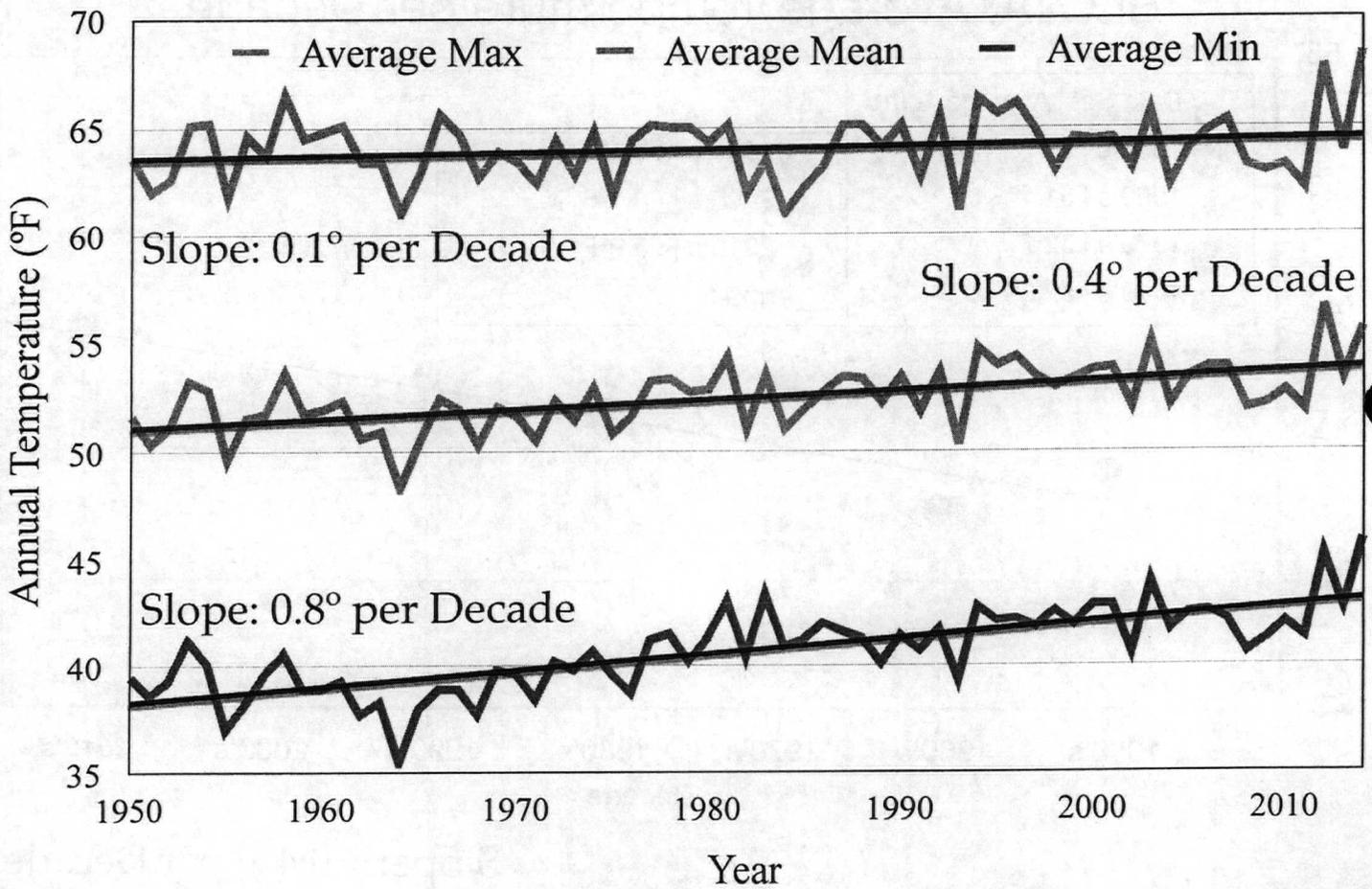


SLC IA: Average Temperature per Decade

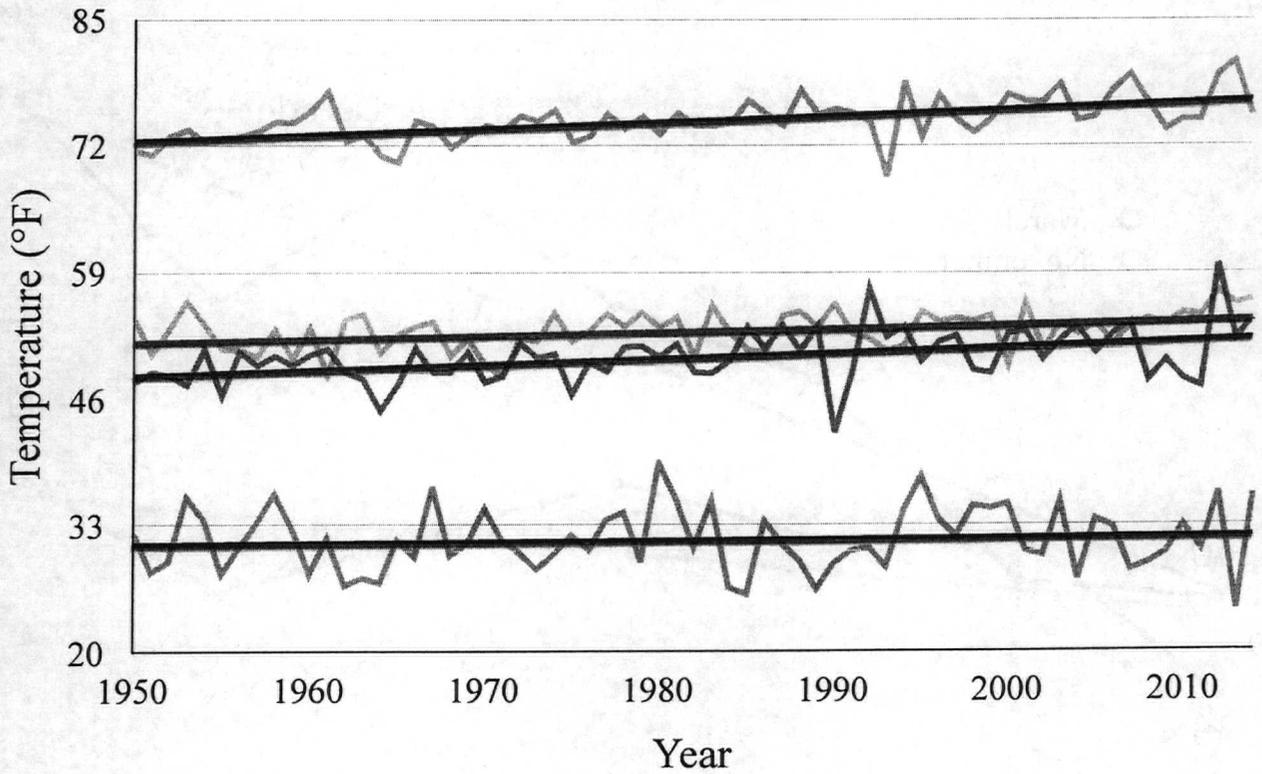


Slope: $\approx 0.4^{\circ}\text{F}$ per Decade

SLC IA: Annual Averages: Max, Mean, Min



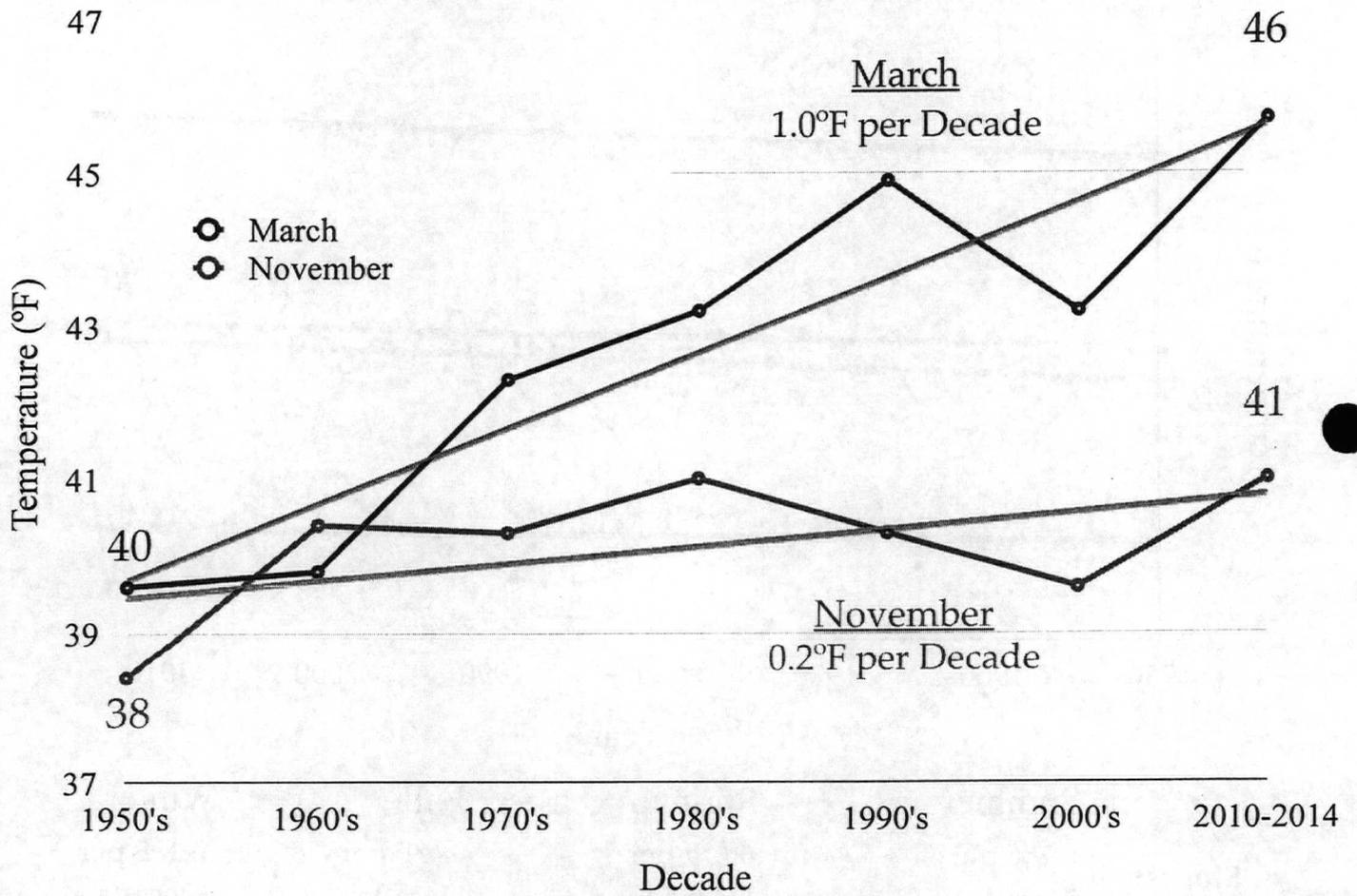
SLC IA: Seasonal Average Means Since 1950



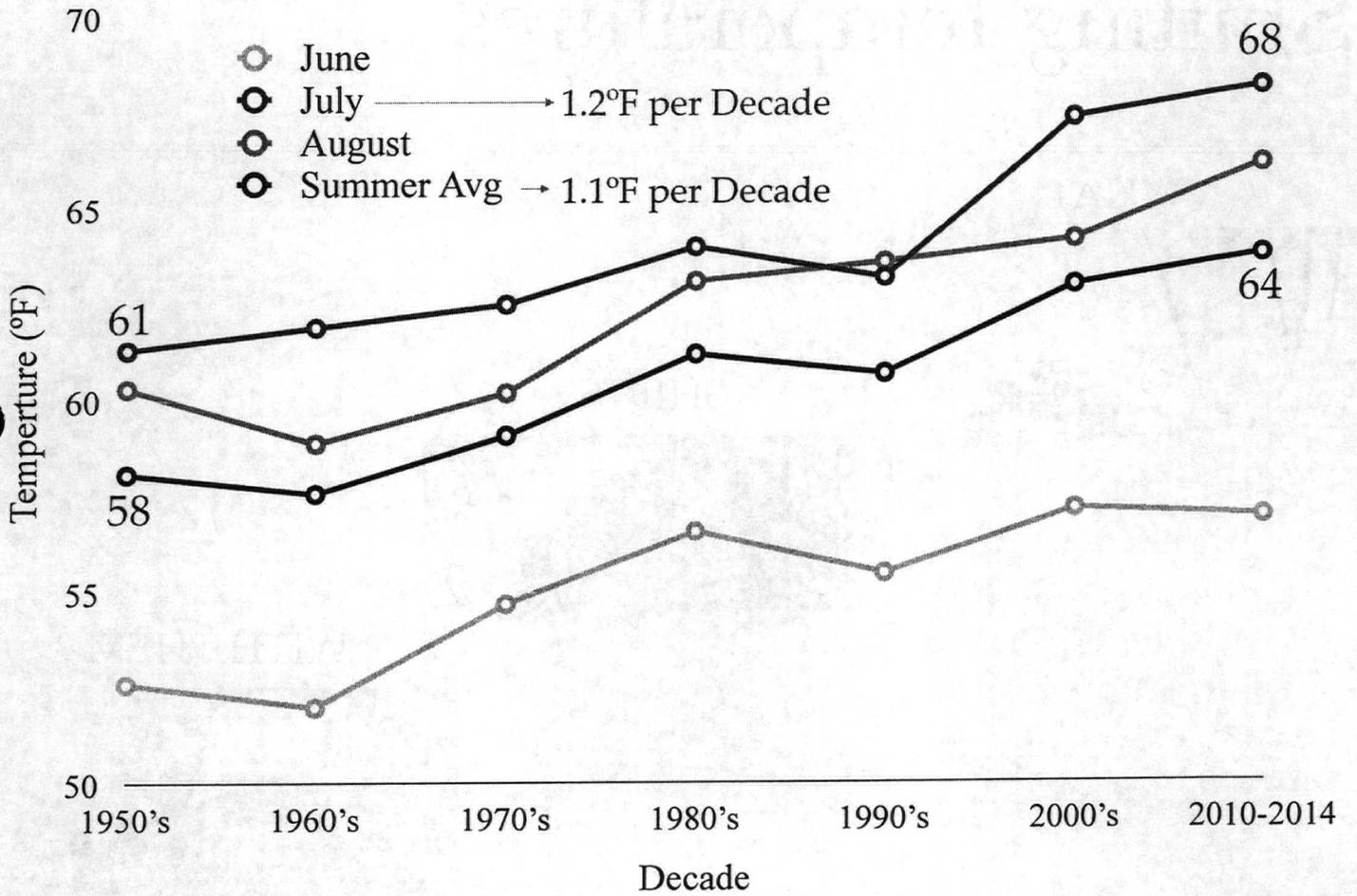
Slopes:

— Summer	— Spring	— Fall	— Winter
0.7°F per Decade	0.6°F per Decade	0.4°F per Decade	0.1°F per Decade

SLC IA: March & November Annual Means per Decade



SLC IA: Average Summer Night Time Temps



Shifting Temperatures

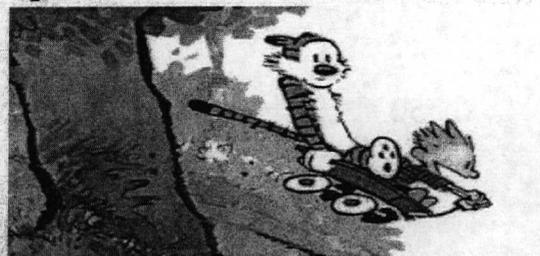
WHAT



SHIFTS



WITH THEM ?



Potential Impacts of a Warmer
Wasatch Area

Environment

- ❖ Watershed: Earlier snow melt, Increased evaporation rates, Higher Fire Risks.
- ❖ Biodiversity: Bark beetle risks, changes in flora & fauna
- ❖ Large Animal Habitats (Deer, Elk, Moose): Migration Patterns, Food sources, population.
- ❖ Air Quality: Increased Spring and Summer Ozone Events

Economy and Life style

- ❖ **Real Estate:** Demand, Prices, Types of Homes
- **Businesses:** "Warmer" tourism
- ❖ **Energy Bills:** Heating prices go down, AC goes up
- ❖ **Healthcare:** Higher risk of allergies
- ❖ **More community Gardens:** Longer growing seasons. More honeybees and butterflies.
- ❖ **Education:** More AC in buildings.
- ❖ **Recreation:** Fewer days skiing, More days hiking/biking
- ❖ **Most Important:** Happier Dogs? Sadder Dogs?

Conclusions

Since 1950

- ❖ Wasatch Area has warmed ≈ 2.5 degrees
- ❖ Daytime highs have warmed ≈ 0.5 degree
- ❖ Night time lows have warmed ≈ 3 degrees
- ❖ Winters have warmed ≈ 1 degree
- ❖ Summers have warmed ≈ 4 degrees
- ❖ Summer nights have warmed ≈ 5 degrees

Recommendations

Mitigation & Adaptation

- ❖ Fewer Fossil Fuels
- ❖ Driving
- ❖ Electricity
- ❖ Heating
- ❖ Energy Efficiency
- ❖ Install Solar
- ❖ Use Less Water (Tear up your grass!)

Further Study

- ❖ Analyze seasonal & monthly temperatures further
- ❖ Analyze other areas in Utah
- ❖ Analyze other mountain towns
- ❖ Perform Vulnerability Analysis (Infrastructure & Growth; What's impacted? How? And When?)

The PCCAPS began their presentation by giving a summary of global and national trends in temperature based on the data they collected and compared from the years 1950-2012. They explained that 2015 is now the warmest year on record, and the 10 hottest years globally have all been since 1998. They provided a PowerPoint presentation of graphs and photos that provided statewide average temperature ranks across the United States, and then began to focus in specifically on the Wasatch area. They concluded that since 1950, the Wasatch area has warmed on average 2.5 degrees, daytime highs have warmed .5 degrees, nighttime lows have warmed 3 degrees, winters have warmed 1 degree, summers have warmed 4 degrees, and summer nights have warmed 5 degrees. They explained how this all has an adverse effect on the environment, as well as economy and lifestyle for the Wasatch area. They gave recommendations as to how the population can begin mitigation and adaptation. The PCCAPS concluded their presentation by describing what further data and analysis they would like to conduct in the future.

PUBLIC INPUT

Charlie Matthews, a Summit County citizen, approached the Council to explain an opportunity of a building that has become available in the Granite School District that could be created as a professional nature campus for Utah students. He explained that Granite School District has had an incredible nature campus off of Route 35 going up Wolf Creek Pass for the past 50 years. He stated it consists of 10 buildings, houses up to 200 students, and it's sat deserted now for two years. If it goes another two years, the Forest Service is going to make them return it to its natural state. He suggested this property could be transformed into an incredible stem professional nature campus that could be usable for North Summit, South Summit, Park City, and Wasatch School Districts. When asked the proximity of this building, Mr. Matthews stated it is within 14 miles of Woodland and 30 miles from Quinn's Junction.

When asked by Vice-Chair Robinson why this property is available, Mr. Matthews explained that originally there was a recreational leeway that the school districts have had, and in 2011 the legislation voted it out, so they had to shift out of that to their general fund to continue maintaining it.

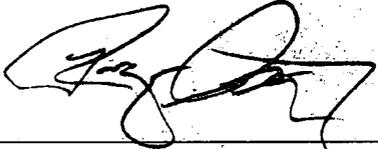
Mr. Matthews stated that he is also going to approach the Park City City Council about this opportunity because he believes that it's important to have "many players in the pot." He stated this wonderful opportunity is within the vicinity of multiple school districts and he would like to see this property utilized.

When asked about the current state of the building, Mr. Matthews told the Council that it is in excellent condition. It is like a rustic cabin, but is fully plumbed and has a full culinary water system, full sewer, and 125-kilowatt diesel generators.

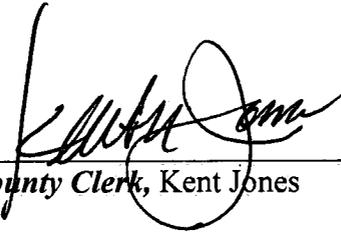
Council Member McMullin and Chair Armstrong ask Mr. Matthews if he would be willing to send over a PowerPoint presentation. Mr. Matthews states he would be happy to send that over for the Council to view.

Chair Armstrong closed the public input.

The County Council meeting adjourned at 6:11 p.m.



Council Chair, Roger Armstrong



County Clerk, Kent Jones

