

SAN JUAN COUNTY COMMISSION MEETING MINUTES  
SEPTEMBER 16 1985

The San Juan County Commission met in regular session on September 16, 1985 at the hour of 9 a.m. in the San Juan County Courthouse at Monticello, Utah.

The following members were present: Commissioner Calvin Black  
Commissioner Kenneth R. Bailey  
Commissioner Jerry Holliday

Minutes of September 9, 1985 meeting were approved as corrected on the motion of Commissioner Holliday. The motion seconded by Commissioner Bailey. UNANIMOUS.

**MONTICELLO SWIMMING POOL**

Mr. Ron Johnson and Dr. Steve Warren met with the commission regarding the Monticello Swimming Pool to request that the pool stay open all winter. They presented a petition signed by several Monticello and Blanding citizens. The Commissioners felt before taking further action they would wait until a decision is made on the proposed San Juan County Recreation Board.

**BLUFF - MOSQUITO PROBLEM**

Jim Heaton, Count Weed Supervisor, met with the Commission regarding the mosquito problems in Bluff. He said that basically nothing can be done at the present time. The program will need to be set up for next year. Commissioner Black requested that Mr Heaton contact Grand County to find out how they are handling their mosquito problem and the type of equipment used and the cost involved.

**STATE AUDITORS LETTER**

Gail Johnson, County Clerk/Auditor and John Fellmeth, Deputy Auditors met with the commission in response to a letter from the State Auditor regarding over extended budget. Mr. Fellmeth did some research and found that only once in the past eight years was the county in compliance with the law. In order to be within the law at the end of year the county needs to have a resolution made in the minutes reflecting specific changes in budgets within the fund.

**STATE AUDITORS LETTER**

Gail Johnson, County Clerk/Auditor and John Fellmeth, Deputh Auditor, met with the Commission in response to a letter from the State Duiditor regarding deficits within the general fund budgets. Mr. Fellmeth did some research and found that only once in the past eight years was the county in compliance with the law. In order to be within the law at the end of the year, the county needs to have a resolution made in the minutes reflecting specific changes within the general fund budgets.

**GRAND COUNTY'S MOSQUITO CONTROL**

Mr. Jim Heaton and Mr. Robert Thompson reported on the Grand County Mosquito Control that was on a budget of \$29,000 a year. They employed 1 supervisor and 3 other people work with him. Commissioner Black requested that Mr. Heaton find out about the districting to see if it is county-wide or a problem area. Mr. Heaton reported back that it is just Moab; any place else is a flat rate.

**EQUALIZATION**

Barbara Montella, County Assessor, reported that Bob Muir of Moab will not now be able to do any appraisals for the county. Mr. Muir stated his work load is so great that it will take over two months before he would be able to get to the county work.

**ELECTED OFFICIALS' MONTHLY MEETING**

The following elected officials met with the commission for their regular monthly meeting.

Steve Stovall, Deputy Sheriff  
Barbara Montella, County Assessor  
Marian Bayles, County Treasurer  
Mary Lou Mosher, County Recorder  
Gail Johnson, County Clerk

County Assessor's: Barbara Montella, County Assessor reported a meeting in Moab with the State Tax Commission.

County Treasurer's Report: Marian Bayles, County Treasure, reported she felt the interest rates are going to increase. She did inform the commission that if the interest rates do go up higher the county can change TCD's.

County Recorder's Report: Mary Lou Mosher, County Recorder, stated that this was the best month in three years with more people filing assesment work.

County Sheriff's Report: Steve Stovall, Deputy Sheriff, report that everything in their office is in normal working condition.

**EMPLOYMENT HIRING AND TERMINATION POLICIES**

Commissioner Black discussed the county employment and termination policy with the elected officials. Commissioner Black suggested that no department has complied with the provisions set forth in the county policy. After some dicus- sion it was felt that the commissioners need to participate in the screening of the applicants. Rick will make sure that all the departments will get two copies of the policy. The officials will recommend any changes at the next officials' meeting.

Steve Stovall, Deputy Sheriff, represented the Sheriff's Department. Commissioner Black will meet with Sheriff Rigby Wright and discuss the county policy on hiring and terminating new employees.

**BUDGET**

Commissioner Black stated that the county is facing a \$300,000 revenue short fall this year to meet the general fund budget. Commissioner Black also reported that there will not be general revenue sharing funds next year, and there will be \$600,000 to \$700,000 less revenue next year. Commissioner Bailey asked that the departments cut their budgets at least 15(%) precent for next year and budget no raises in salaries.

**BLUE MOUNTAIN DINE - BUILDING ADDITION**

Mr. Cleal Bradford presented a floor plan to the commission which is an agreement between the County and UDIA regarding the approval of the county commissioners for the work being done on the old Blanding Clinic. The plans are for the Blue Mountain Dine recommended changes in the building. The electric heat will be metered separately from the rest of the electricity. There will be an installa- tion of a restroom to meet the handicapped code. Also discussed with the changes was compliance with the fire regulations. Motion to approve plans and changes was made by Commissioner Bailey and seconded by Commis- sioner Holliday. UNANIMOUS.

**DOE CONGRESSIONAL HEARING**

Rick Bailey, Assistant to the Commission reported that he was not able to give his testimony at the Congressional Hearing, but has submitted a writ statement for the Department of Energy to review. The Department of Energy will answer by mail.

**TED STAGG - NURSING HOME - HEALTH CARE CENTER**

Rick Bailey, Assistant to the Commission, met with Ted Stagg, a CPA Developer for Nursing Home Southwest Management and with Mr. Rayburn Jack, Executive Director of the Health Care Service. Mr. Stagg's firm is presently operating Kane County Health Care Service. Mr. Stagg expressed a special interest in the nursing home field, and was really impressed with county facilities. The commission discussed the possibility of hiring Mr. Stagg to prepare a packet and to help the county evaluate those parties that show an interest in purchasing the facilities.

**SAN JUAN COUNTY JAIL SITE**

Rick Bailey, Assistant to the Commission, reported to the commissioners that Asa Neilson will do the historical work on the Jensen House.

**LIFE COSTING**

Southeastern Utah Association of Governments will have a meeting on Tuesday, September 24, 1985 in Moab, Utah regarding the Life Cycle Costing Analysis, and Mr. Rick Bailey will attend the meeting.

**COUNTYS' - UNEMPLOYMENT DEPOSIT RETURNED**

Rick Bailey, Assistant to the Commission, reported to the commissioners that he received a check for the returning of the unemployment deposit with Utah Association of Counties. Mr. Bailey went over it briefly with Gail D. Johnson, County Clerk/ Auditor. Mrs. Johnson and Mr. Bailey felt satisfied with the refund.

**IRRIGATION SYSTEM**

Commissioner Bailey reported on the City of Monticello hearing on the secondary irrigation system. At the hearing he expressed his concern on the amount of lines that are needed and the cutting up of the city streets. Commissioner Bailey informed the group San Juan County would not be in a position to rebuild the streets that deteriorate due to damage and digging across as the county has in the past. Commissioner Bailey was critical of the engineering because it appeared to him that an effort has not been made to put the irrigation lines between the curb, gutter, and the property lines. Commissioner Bailey wasn't satisfied with the answers that were given by the engineering company. In his opinion the installation damage to the streets over the years could approach as much as a million dollars.

**ROAD DEPARTMENT - EMPLOYEE TRAINING**

Commissioner Bailey Reported that the North and South Road district patch crews will be trained and the training will be documented. Copies will be given to Commissioner Bailey, one to the crew foreman, and copy will be put in the individual personnel file. Every non compliance will be documented in the personnel file and if the employee continues not to comply he will be terminated.

**MONTEZUMA CREEK CROSSING**

Commissioner Bailey reported that Richard Perkins will agree to the Montezuma Creek right of way and crossing if the county will install the cattle guards.

**THE HAMBURGER FRY**

The Health Care will have a hamburger fry tomorrow, Tuesday, September 17, 1985 at 6'o clock p.m.

**MONTICELLO AIRPORT - PUMP**

Commissioner Bailey said there was a problem with the pump at the Monticello Airport and he will investigate it this week. Commissioner Bailey also reported that the wiring at the airport is terrible. Northern Electric put in the switches. Commissioner Bailey will check the pump, ascertain the problem, and do whatever is necessary. They discussed getting a small pump (1/2 horse power).

**B & C ROAD FUNDS & CITIES**

Keith Redd, Monticello Mayor, met with commission and presented the distribution of changes in the formula on the B & C Road Funds and what the cities are proposing; he expressed his concern and voted against it. Mayor Redd is going to attend another meeting with the Resolutions Committee and Policy Committee Wednesday morning on September 18, 1985. The commission agreed that the formula shouldn't be changed.

**HALLS CROSSING AIRPORT SITE**

Motion was made by Commissioner Jerry Holliday authorizing Commissioner Calvin Black to sign the Cooperative Agency Agreement between San Juan County and Division to Aeronautics on the Halls Crossing Airport. Motion was seconded by Commissioner Ken Bailey. UNANIMOUS.

**NATURAL RESOURCE MANAGEMENT PLAN DRAFT**

The commission received a letter from the U.S. Department of Interior, National Park Service regarding changes in the draft of the Canyonland National Resource Management Plan.

**KEN'S LAKE**

The Commission received a letter from George Schultz regarding the use of Ken's Lake in Grand County with respect to the management of use of Ken's Lake. He made a number of recommendations concerning the management and/or controlling of gasoline operated motor vehicle, keeping the conservation level higher so the lake doesn't drop down as much; better control on activities such as hunting (shooting), removal of litter; and asking San Juan, Grand County and Spanish Valley Water Conservancy District to make sand beaches and also to enforce and post the rules and regulations.

**DEMOCRATIC COMMITTEE**

The commission received an invitation from the Utah State Democratic Committee inviting the commission to the convention regarding taxation laws on metals and non-metals. The convention is on Thursday, September 19, 1985 between 3 and 6 p.m.

**CLYDE BARTON'S FENCING**

The commission discussed Clyde Barton's fence and motion was made by Commissioner Ken Bailey to authorize Commissioner Calvin Black to sign the contract/agreement between San Juan County and Clyde Barton. Motioned was seconded by Commissioner Jerry Holliday. UNANIMOUS.

**HISTORICAL BUILDINGS**

The commission received a newsletter from the State Historical Society. Commissioner Calvin Black mentioned that it was sad to see the old historical buildings in Bluff deteriorating.

**TELEVISION SITE**

Commissioner Jerry Holliday reported on the possible location of a T.V. site on the Navajo Reservation, but the Navajo Tribe wants \$1,200 a year for the site rental. The commissioners decided to find another location to erect a tower. Commissioner Jerry Holliday will approach Herb Clah, UNDC Executive Director, for assistance on keeping the same site. Commissioner Holliday will find out the exact location of

the proposed T.V. site. If this is the old site there would be some problem with reception in some areas. The commission would like to keep it at the present location if possible.

#### EUGENE SHUMWAY

Commissioner Holliday reported that Eugene Shumway is requesting the County deed to him a little strip of land on the north side of Blanding, across from the Maverick Station. The County has a deed on this little strip of land. Commissioner Holliday was asked to get a copy of the deed and have Mr. Shumway submit in writing his request and the justification.

#### NEWS RELEASE

The commission discussed the news release they wrote regarding Proposition 13 in the State of Utah. County Attorney, Bruce Halliday, reviewed it and made some changes. Commissioners will review it again at the next meeting before releasing.

#### GOLF COURSE

Commissioner Holliday reported on the Blanding Golf Course. Commissioner Holliday said he spoke with Mr. LeRay Alexander about the golf course and learned that the City of Blanding owns the golf course and the county is not involved.

#### THE COUNTY LIABILITY INSURANCE - UTAH LOCAL GOVERNMENTS INSURANCE TRUST POOL

The Utah Local Government Insurance is looking at insurance liability coverage. The Commissioners said they are very interested and asked Rick Bailey, Assistant to Commission, to check into this.

#### AIRPORTS ON BLM LANDS

The commission discussed the proposed rules and regulation on airport management. And the possibility of purchasing BLM lands for an airport.

#### SALES TAX

County Attorney, Bruce Halliday wrote a letter to the Attorney General's office on sales tax. The letter is as follows;

September 13, 1985

Mr. Maxwell:

Please find enclosed a copy of an Opinion (Attachment 1) written by a staff Attorney for the Navajo Nation Department of Justice dealing with sales taxes that are being charged by businesses located within the reservation boundaries on privately owned ground. The gist of this appears to be that the Tribe claims that an individual businessperson in such a situation, is required:

- (1) not to charge sales tax of Indian people purchasing his services and/or products
- (2) but is required to collect sales tax and account therefore to the State government where the sale involves a non-Indian.

This appears to raise some of the similar questions that were, at least peripherally, mentioned in what I call the "Smoke Shop Cases", Moe vs. Confederated Salish and Kootenai vs Confederated Tribes of the Colville Indian Reservation, 447 US 134 (Washington) that you referred to in your Opinion No. 84-79.

The State of Utah of Attorney General's Office has assisted with numerous cases involving jurisdiction and taxing questions arising in San Juan County, including the Southland cases, (Mike Qualey's expertise has been extremely helpful here); monitoring our problems with the personal property tax, and in my judgment, should be most actively engaged in trying to arrive at some kind of prospective settlement of the threatened lawsuits for the return of sales tax and/or property taxes by the various Indian residents of San Juan County, threatened by them through their counsel Mr. Steven Boos of DNA Legal Services Inc.

I am also taking this opportunity to enclose a copy of one of the various claims for refund, (attachment 2) (we have 75 of these on file as of this date) which Mr. Boos has presented to San Juan County and which will, I suspect, be incorporated in a lawsuit against the State of Utah and/or San Juan County for return of those taxes, since at this state of the game, my initial conclusion and determination is that the claim for taxes paid prior to this year where no protest was filed until this year is untimely, under Section 59-11-11 Utah Code Annotated, 1953 as amended.

As you can see from the enclosed memorandum, (Attachment 3) Mr. Boos feels that he can bring the actions under an exception to that statute referred to in the San Pete County case referred to in his memorandum.

The patchwork which we see developing in Indian Law, I believe, is a function of judicial activism in an area where there has been absolutely no real congressional action or evaluation for many, many years.

I think it is a prime example of the problems that are created by congressional in-action and judicial over-action, and further believe that it is an appropriate time to press our congressional representatives for remedial action with regard to all of the various taxes and/or responsibilities involved. I believe that we need to request that they address not only the difficulties and problems of financing the delivery of services, but that they determine the primary responsibility for the delivery of those services to the reservation population and/or any secondary responsibility for instance, should the residents of the reservation apply for assistance through the Tribal Welfare authorities or through the State welfare authorities, or both?

Should reservation Indians who clearly drive on roads off the reservation, as well as roads on the reservation, some of which are built with State and/or county monies be charged any fee for the privilege of driving on those roads and if so, how should that charge be computed?

Should the Bureau of Indian Affairs, Navajo Tribe, or the Board of Education of San Juan County be responsible for the education of the reservation residents?

What are the respective obligations and limitations for law enforcement on the reservation? Where does Tribal, Bureau of Indian Affairs, State and/or Federal agencies jurisdictions end

and/or begin?

I believe that unless we address the prospective solution of these various problems, especially in the taxing arena and in the criminal jurisdiction arena, The state of Utah will ultimately suffer.

I believe that the same interests are at work in the states of Arizona and New Mexico and probably a number of other states where Indian law is being written by the courts.

I earnestly solicit the Attorney Generals' assistance in trying to get together some kind of blue ribbon panel to review some of these matters and hopefully recommend and solicit the congressional delegation's support of legislation to resolve some of the problems.

I have met with other county officials and Representative Nielson with regards to some of the jurisdictional problems with the Navajos in Montezuma Creek and I am sure that he is well aware of some of the problems, however, he may not be completely aware of the breadth of the these problems nor the number of states that are involved in similiar controversies. I have not met with the rest of our congressional delegation with regard to any of these matters, but I suggest that it would be appropriate for us to do so.

I would be more than happy to assist in any fashion that I can, if this course of action is felt to be appropriate. I am taking the liberty of sending copies of this letter to our congressional delegation and others as indicated below, who have expressed some interest in resolving these problems.

Please advise if no action is contemplated by the Attorney General's Office, as I believe that this matter needs to be pursued and if necessary will attempt pursuit from this end.

Thank you for your kind consideration.

Very truly yours,  
Bruce K. Halliday  
San Juan County Attorney

BKH:jw;lr  
cc: Chairman Peterson Zah  
Governor Bangerter  
Mike Qualey, Attorney General's Office  
James V. Hansen  
David S. Monson  
Howard C. Nielson  
Councilmen Jonas Mustache  
Councilmen Robert Billie  
Councilmen Jessie Black  
Steve Boos

Attachment #1  
Memo - To Whom It May Concern  
June 5, 1985

Trader statutes and regulations. This same result is indicated by 18 U.S.C. § 1151, which defines "Indian country" to include patented (fee) land within the Reservation boundaries, and which has been held relevant to questions of civil as well as criminal jurisdiction. DeCoteau v. District Court, 420 U.S. 425, 427 & n. 2 (1975).

CONCLUSION: It is clear from the foregoing that a State may not lawfully charge sales tax on sales to Indians by retail businesses on fee land within the exterior boundaries of the Reservation. Businesses within the exterior boundaries of the Navajo Reservation which charge sales tax to their Navajo customers in this situation are collecting unlawful charges from them. Such businesses should not collect sales tax from their Navajo customers. If a State questions the failure of a business to remit sales taxes on these transactions, the business should contact the Navajo Nation Department of Justice, Post Office Drawer 2010, Window Rock, Arizona 86515, (602) 871-4151, extensions 1935-1937.

Elizabeth Bernstein, Attorney

EB/mcy;lr

Attachment #2

TO: San Juan County Commissioners  
RE: Automobile Tax

Pursuant to Utah Code Annotated section 59-10-14, I, /s/ Kee Mustache, demand refund of the taxes listed below which were collected by the County Assessor on the dates shown and which were based upon the value of an automobile owned by me.

These taxes were invalid and illegal when collected under the authority of Moe v. Salish and Kootenai Tribes (1976), 425 U.S. 473, 96 S.Ct. 1634, 48 L.Ed.2d 96 and Washington v. Confederated Tribes of Colville Reservation (1980), 447 U.S. 134, 100 S.Ct. 2069, 65 L.Ed.2d 10, and due to the fact that I am an enrolled member of the NAVAJO/UTE MOUNTAIN UTE (circle one) Tribe of Indians (C#035,928 [if Navajo] and was living upon my Tribe's reservation when the tax was paid.

| DATE     | AMOUNT   |
|----------|----------|
| 09/02/81 | \$ 22.60 |
| 12/31/81 | \$ 51.81 |
| 09/30/82 | \$ 2.73  |
| 12/28/82 | \$ 53.03 |
| 01/03/83 | \$117.08 |
| 11/18/83 | \$ 5.46  |
| 12/14/83 | \$ 49.70 |
| 02/13/84 | \$ 21.37 |
| 07/03/84 | \$ 4.38  |
| 12/19/84 | \$ 47.67 |

Date: 01/02/85

/s/ X Kee Mustache  
Signature or Mark

Attachment #3  
BERNSTEIN, E.

December 11, 1984

D. Utah law provides for tax refund claims where no protest was made at the time of payment if the tax has previously been judicially-determined illegal.

The common method for recovery of an unlawful tax in Utah is to pay the tax under protest and bring an action for refund within six months. Utah Code Annotated section 59-11-11. However, a different rule has been developed by the Utah Supreme Court where refund of a tax, judicially determined invalid prior to its payment, is sought.

In Nielson v. San Pete County (1912), Utah 123 P.334, the court declared

"...where a refund of taxes paid is sought which comes within the purview of section 2642 [current UCA 59-10-14] that is, taxes to which the county has no right whatever... because absolutely illegal... no formal or verified claim therefore need be filed with the board of county commissioners, but a demand in writing for the return thereof is all that is necessary, and such demand is sufficient if it identifies taxes asked to be refunded and the amount thereof. ...[I]n case the board...refuses to order a refund the taxpayer may bring an action to recover the tax...."

Id., at p.339-340. This procedure was distinguished from that laid down by section 59-11-11 (then section 2684) as specifically not requiring protest at the time of payment. Id., at p.p. 337-339. It was further held that the limitations period on a section 59-10-14 claim is four years (Id., at p.337), although the court declined to decide whether this period ran from the date of payment or the date of demand. Id., at p.340.

This decision has been upheld in all subsequent Utah cases where the refund issue is raised. Wilson v. Weber County (1941), Utah, 111 P.2d 147 ["...[A] payment under and pursuant to [the terms of an invalid statute] is an illegal payment, the illegality of which is unquestioned; and may be recovered even though not paid under protest...."]; Utah Parks Company v. Iron County (1963), Utah, 380 P.2d 924 [Where property acquired tax exempt status at beginning of tax year, tax levy by County was erroneous and illegal and "...application for refund under 59-10-1-4. U.C.A. 1953, was proper...."]. In Wilson v. Weber County, the court determined that the limitation period runs from the date taxes are paid. 111 P.2d at p.150.

The decision in Moe v. Salish and Kootenai makes illegal any tax on the value of an automobile owned by reservation - domiciled Indians. The San Juan County Tax was therefore illegal when levied, and all Navajos and Utes///

attachment 4  
December 11, 1984  
Page eight (8)

living upon their reservations have a claim under the procedure outlined by UCA section 59-10-14 and Nielson v. San Pete County.

#### Conclusion

The San Juan County automobile tax is illegal. Utah law provides a refund mechanism for individual Indians, but prospective injunctive relief may only be obtained by the Navajo Tribe in a federal forum. The parens patriae provides a sufficient interest for the Tribe, independent of individual claimants, to obtain such injunctive relief despite 28 U.S.C. 1341.

#### Addendum

It has been several weeks since the initial drafting of this memo, and there are several developments which should be mentioned. First, in the last election, a proposition to replace the automobile tax with a flat-rate registration fee was voted-in. No details have been given, and I have been unable to learn whether the new law goes into effect in 1985. However, if it does go into effect soon, the injunction issue is either mooted or made much more complex (the choice depends upon whether one views a higher registration fee which preserves current revenue levels as a hidden tax). For this reason I have prepared no federal pleading to accompany this memo, but remain ready to do so should the tribe decide to formally join this case. In the course of disseminating information about the tax refund claim under Utah law, two additional-unlawful taxes have come to light.

#### Bills Authorized For Payment

|                                 |                          |    |          |
|---------------------------------|--------------------------|----|----------|
| Abajo Petroleum, Inc.           | Supplies Surveyor Dept.  | \$ | 20.50    |
| Richard M. Bailey               | Travel Expenses/Supplies |    | 73.94    |
| Francis Barton                  | Herbicide Purchased      |    | 66.20    |
| Blanding City Justice Court     | Bail Paid to Wrong Court |    | 98.00    |
| Blanding Home Center            | Supplies Blanding Rec.   |    | 15.65    |
| Bluff Water & Sewer Users Assn. | Utilities Bluff Building |    | 10.70    |
| Bradford Brake & Muffler        | Safety Inspection        |    | 10.50    |
| Cate Equipment Company          | Freight Bill Owing/#6658 |    | 72.30    |
| Chemsearch                      | Supplies Road Dept.      |    | 142.64   |
| M.V. Christensen                | Hauling Fir Road Dept.   |    | 1,751.75 |
| Continental Tel Co. Of the West | Tele. Charges Blanding   |    | 41.67    |
| HF Cosby Jr.                    | Hauling for Road Dept.   |    | 1,867.28 |

|                                  |                            |           |
|----------------------------------|----------------------------|-----------|
| Country Kitchen                  | Meals for Fair Judges      | 17.78     |
| Field Consulting Services        | Pick O/S Manual            | 41.00     |
| Four Corner Tourism Council      | Maps Purchased Travel Cncl | 155.00    |
| Grand Tire Company               | Tires Purchased Road Dept. | 3,427.22  |
| Great Basin Trucks. Inc.         | Supplies Road Dept.        | 32.40     |
| Lana A. Herron                   | Travel Expenses            | 28.00     |
| Horsehead Hardware               | Supplies Surveyor Office   | 93.27     |
| Intermountain Battery            | Supplies Road Dept.        | 99.00     |
| Leavitt, Grant H.                | Seminar (Park City)        | 461.77    |
| B.J. Martineau                   | Supplies Blanding Library  | 65.34     |
| F.H. Miller Jr.                  | Supplies Road Dept.        | 99.32     |
| Minnesota Wanner Company         | Parts For Fire Control     | 283.32    |
| Monticello City Justice/Peace    | #8227/M. Tsosie/J.Garring  | 69.00     |
| Monticello Mercantile            | Supplies Golf Course       | 17.70     |
| Motor Parts Company              | Parts for Road Dept.       | 872.52    |
| Motor Parts Pro Mart Home Cntr   | Supplies Monticello Pool   | 12.20     |
| Nielson Sand And Rock            | Concrete Blanding Golf     | 635.00    |
| Park's Sportsman                 | Plaque W/Engraving         | 22.32     |
| Patterson Office Equipment       | Repairs Travel Council     | 29.50     |
| Phillips Petroleum Company       | Asphalt Road Dept.         | 7,793.75  |
| Quill Corporation                | Supplies Clerks Office     | 156.92    |
| Rasmussen Equipment Company      | Parts for Road Dept.       | 27.78     |
| Recreonics Corporation           | Supplies Blanding Pool     | 148.17    |
| Redburn Tire Company             | Supplies Road Dept.        | 2,604.38  |
| Parley Redd's Food Town          | Supplies Blanding Rec.     | 33.22     |
| Regional Supply Inc.             | Supplies Road Dept.        | 23.76     |
| San Juan County                  | Supplies Div. of Aging     | 1,364.93  |
| San Juan County Assessor         | Impound Fee/Francis Adakai | 25.00     |
| San Juan County J.P.             | Sheriffs Office Collection | 1,774.00  |
| San Juan County Library (B)      | Petty Cash                 | 51.62     |
| San Juan County Nursing Home     | Senior Citizen Meals/Aug   | 984.00    |
| S.J. County 12th Circuit Court   | Russell Blackwater         | 498.00    |
| San Juan Health Care Service     | Monies Requested           | 33,854.09 |
| San Juan Pharmacy                | Supplies County Fair       | 9.04      |
| San Juan Record                  | Supplies for County Fair   | 31.66     |
| Dayne Shumway Const.             | Hauling for Road Dept.     | 1,809.50  |
| Gerald South                     | Docket #20-276             | 13.00     |
| Southern Paving Company          | Asphalt for Road Dept.     | 13,728.75 |
| Utah State Dept. of Soc. Service | Aging Contract             | 4,844.17  |

**MINUTES OF THE SAN JUAN COUNTY BOARD OF EQUALIZATION**

**SEPTEMBER 16, 1985**

The San Juan County Board of Equalization met on Monday, September 16, 1985 at the hour of 1 p.m. in the Commission Room of the San Juan County Courthouse, Monticello, Utah.

The following members were present:      Commissioner Calvin Black, Chairman  
    Commissioner Kenneth Bailey  
    Commissioner Jerry Holliday

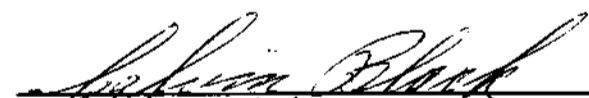
Also present was Barbara Montella, County Assessor.

**Hearings**

For the names of citizens appearing at the Equalization Hearings and the decisions made on their assessed taxes, please refer to the Equalization Minutes of September 30, 1985.

**Adjourned**

There being no further business, the meeting adjourned at 5 p.m.

  
 Calvin Black, Chairman

  
 M. Jane Musselman, deputy clerk