WEBER COUNTY COMMISSION RESOLUTION

AUTHORIZING THE FILING OF CROSS-APPEALS

FOR 2022 CENTRALLY ASSESSED PROPERTIES

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

WHEREAS, Utah Code Ann. § 59-2-1007 allows a county to object to an assessment and request a hearing with the Utah State Tax Commission (“cross-appeal”) within 60 days from when an owner of a centrally assessed property objects and requests a hearing (“appeal”);

WHEREAS, the following owners with centrally assessed property in Weber County have filed an appeal with the Utah State Tax Commission contesting their 2022 assessments:

* PacifiCorp
* Lumen Technologies Inc.
* Utah Railway Co.
* Compass Minerals Ogden Inc.

WHEREAS, it is in the best interest of the County that it file cross-appeals so that the County can fully participate in the proceedings initiated by the owners, including subsequent appeals to the District Court or Utah Supreme Court arising from such proceedings, with the purpose to protect the County’s financial interests and the equality of the tax burdens of taxpayers within its jurisdiction;

WHEREAS, due to statutory deadlines, the County Commission previously directed legal counsel to file cross-appeals for PacifiCorp, Lumen Technologies Inc., and Utah Railway Co., and those three cross-appeals have already been filed pursuant to that direction;

NOW, THEREFORE, the WEBER COUNTY COMMISSIONresolves as follows:

1. That at the direction of the County Commission, cross-appeals have been filed or should be filed by legal counsel in response to the appeals initiated by the following owners:

* PacifiCorp
* Lumen Technologies Inc.
* Utah Railway Co.
* Compass Minerals Ogden Inc.

2. That the County Commissiondirect the prosecution of the cross-appeals under the advice of legal counsel, hereby authorizing the Weber County Attorney to coordinate the filing and prosecution of the necessary cross-appeals to protect the County’s interests.

3. That in the event an appeal by an owner not identified above is subsequently discovered, the Weber County Attorney is authorized to coordinate the filing of a cross-appeal using his or her discretion to ensure timeliness, but such cross-appeal must be subsequently brought before the County Commission as soon as possible for ratification.

4. That the Weber County Attorney, after consultation with the County Commission, is authorized not to file a cross-appeal in one or more of the above cases if further investigation reveals that it would not be in the County’s best interest to file a cross-appeal.

APPROVED and ADOPTED this \_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2022.

WEBERCOUNTY COMMISSION

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

Scott K. Jenkins, Chair

Commissioner Froerer \_\_\_\_\_\_\_\_\_\_\_\_

Commissioner Harvey \_\_\_\_\_\_\_\_\_\_\_\_

Commissioner Jenkins \_\_\_\_\_\_\_\_\_\_\_\_

ATTEST:

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

Ricky Hatch, CPA

Weber County Clerk/Auditor

APPROVED AS TO FORM:

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Courtlan P. Erickson

Deputy County Attorney