WEBER COUNTY COMMISSION RESOLUTION

AUTHORIZING THE FILING OF ADDITIONAL CROSS-APPEALS

 FOR 2021 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 2021 assessments:

* PacifiCorp
* CenturyLink Inc.
* AT&T Inc.
* Compass Minerals Ogden Inc.
* Union Pacific Railroad Company
* Utah Railway Company

 WHEREAS, the County already filed cross-appeals in the PacifiCorp and CenturyLink cases, pursuant to Resolution 27-2021; and

 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.

 NOW, THEREFORE, the WEBER COUNTY COMMISSIONresolves as follows:

 1. That additional cross-appeals should be filed by legal counsel and pursued in response to the appeals initiated by the following owners:

* AT&T Inc.
* Compass Minerals Ogden Inc.
* Union Pacific Railroad Company
* Utah Railway Company

 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 the Weber County Attorney is directed to evaluate options for cooperating with other counties in joint litigation of cross-appeals and to report back to the County Commission with a recommendation regarding the approach that the County Attorney believes will maximize the effectiveness and efficiency of the litigation.

 4. 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.

 5. 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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2021.

WEBERCOUNTY COMMISSION

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

 James H. “Jim” Harvey, 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