

## **CONTRACT FOR INDEPENDENT HEARING OFFICER FOR BOE APPEALS**

This Agreement is hereby entered into by and between Weber County, a body politic and political subdivision of the State of Utah, hereinafter referred to as "County," and "Cody Hymas", an independent hearing officer, hereinafter referred to as "IHO." County and IHO are sometimes referred to individually as "Party" and collectively as "Parties."

### **RECITALS**

**WHEREAS**, Utah Code Ann. §59-2-1001(3) authorizes the Weber County Board of Equalization (BOE) to appoint one or more IHOs, who are trained and experienced in matters of real estate, real property appraisals, finance, economics, public administration, or law, to hear equalization appeals for current year property tax assessments; and

**WHEREAS**, County desires the option of using an IHO for hearing BOE appeals; and

**WHEREAS**, County advertised the IHO position publicly, requesting proposals from qualified individuals interested in serving; and

**WHEREAS**, Cody Hymas applied for the position and demonstrated that they are fully qualified to perform the necessary duties herein, and that they maintain training and experience in relevant matters;

**NOW, THEREFORE**, in consideration of the mutual covenants and promises contained hereafter, the Parties agree as follows:

### **AGREEMENT**

1. IHO agrees to accept referrals of equalization appeals from the Weber County Board of Equalization and to hear and adjudicate those appeals in compliance with all applicable laws and County policies and procedures.
2. IHO's duties shall include, but not be limited to, the following: becoming familiar with relevant County policies and procedures, following them, and applying them fairly and uniformly; reviewing documents in preparation for BOE hearings; communicating with parties in a timely and professional way; conducting hearings of appeals in person in Weber County or by teleconference, as determined by County; and preparing written decisions on appeals that include findings of fact and opinion of value.
3. Within 5 business days after the conclusion of a BOE hearing (or within up to 30 calendar days in the case of mutually agreed upon extenuating circumstances), IHO shall issue a valuation decision to the BOE for each appeal based on the preponderance of evidence presented therein. In the event new evidence is presented within the BOE hearing, IHO shall afford all parties 10 calendar days to provide a written response to the new evidence prior to issuing a valuation decision.
4. IHO agrees to promptly notify County of any circumstances or conflicts of interest that would restrict or adversely affect IHO's ability to perform IHO's duties under this

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Agreement. This includes, but is not limited to, the statutory prohibition against employees of a county assessor's office serving as an IHO.

5. IHO shall maintain familiarity with changes, updates, and trends in property tax equalization law. The County shall also provide notice of any applicable changes to BOE law, or policy, as those changes are enacted.
6. The following provisions govern compensation:
  - a. County will pay IHO as follows:
    - i. \$100.00 per non-commercial hearing (typically residential).
    - ii. \$150.00 per commercial hearing.
  - b. County will notify IHO of a hearing cancellation at least two business days before the hearing. In the event of a hearing cancellation within one business day of the pre-arranged hearing date, the County will guarantee the IHO's compensation for that time slot to account for any preparation and opportunity cost related to the cancelled hearing.
  - c. County will not compensate IHO for travel time or mileage. County does not anticipate that IHO will incur other significant costs in the course of performing under this Agreement, so County will not reimburse costs incurred.
  - d. To receive payment, IHO must submit an invoice showing the date and the hearings that were performed.
  - e. Upon receipt of an invoice, County will follow its standard contract payment practices. IHO acknowledges that payment will not be immediate, due to routine processing time, and releases County from all liability associated with delays in payment.
7. This Agreement is not, and does not create, an employment contract, express or implied. IHO is, for all purposes, an independent contractor. IHO is responsible to pay any and all taxes and fees which may result from the compensation paid to IHO pursuant to this Agreement.
8. Pursuant to Utah Code Ann. §59-1-404, IHO agrees, as one either conducting or participating in the proceeding, they shall not disclose outside of this proceeding, except as permitted by the foregoing or by Utah State Tax Commission Rule, Order, or Judicial Order any commercial information disclosed in BOE proceedings. IHO also agrees to sign an individual confidentiality agreement for each commercial BOE hearing prior to being presented with any confidential information.
9. If, at the time of applying to serve as an IHO, the IHO is subject to any probation, censure, or revocation of any license or other qualification pertinent to their role as a

hearing officer, or if they have been convicted of any crime, the IHO shall notify the County as part of the application. If any such action occurs after the initial application, the IHO shall notify the County within five business days after the action.

10. IHO shall not assign or otherwise transfer IHO's obligations under this Agreement.
11. County neither represents nor guarantees that any appeals will be referred to IHO.
12. This Agreement is not exclusive. County may contract with other IHOs to hear and adjudicate equalization appeals. County is under no obligation to refer appeals to IHO, whether or not County has contracted with other IHOs. County may withdraw a referred appeal from IHO at any time before the final decision is issued. If County withdraws an appeal after IHO has conducted a hearing for it, then County shall pay for the hearing completed before the notice of withdrawal, subject to the compensation provisions of this Agreement.
13. This Agreement may be terminated at any time, by either Party, for any reason or no reason. However, the terminating Party must give 60 days' written notice before the termination takes effect, unless the termination is for cause or the other Party waives the notice requirement. This notice requirement is specifically intended to provide County with sufficient time to secure the services of another IHO if IHO terminates the Agreement shortly before an appeal hearing.
14. This Agreement shall automatically terminate three years after the effective date, unless both Parties agree to renew the Agreement. The option to renew may be exercised for up to two additional three-year terms after the initial term, after which the Agreement may not be renewed, though a new and separate agreement may be initiated after that time.
15. All notices, questions, invoices, and other communications shall be directed to the following individuals, unless otherwise designated:

FOR COUNTY:

Andrew McRae  
Deputy Clerk for the Board of Equalization  
2380 Washington Blvd., Ste. 320  
Ogden, UT 84401  
(801) 399-8112  
BOE@WeberCountyUtah.gov

FOR IHO:

Cody Hymas  
427 South Main Street, Suite 202-B  
Cedar City, Utah 84720  
435-313-1444  
cody@hymasappraisal.com

16. IHO agrees to treat all information and documents acquired in the course of performing under this Agreement as confidential, unless the law requires otherwise.
17. This Agreement can be changed, modified, or amended only by written agreement of the Parties.

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18. This Agreement shall constitute the entire agreement between the Parties. Any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon either Party except to the extent incorporated in this Agreement.
19. This Agreement shall be governed by the laws of the State of Utah.

**IN WITNESS WHEREOF**, the undersigned have affixed their respective signatures.

Signed on behalf of County this \_\_\_\_ day of \_\_\_\_\_, 2023

BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY

By \_\_\_\_\_  
Gage Froerer, Chair

ATTEST:

\_\_\_\_\_  
Ricky Hatch, CPA  
Weber County Clerk/Auditor

INDEPENDENT HEARING OFFICER

By Cody Hymas  
Cody Hymas

Date 12-8-2023