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Criminal Division

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Civil Division

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HELEN E. STRACHAN
Deputy County Attorney

To: Summit County Council

From: Helen Strachan

Date: June 27, 2018

Re: Resolution Authorizing the Filing of PacifiCorp Centrally Assessed Cross-Appeal

Attached for your consideration is a resolution ratifying the filing of a cross appeal in the PacifiCorp centrally assessed tax cases for 2018. Under state law, counties now have 60 days *after* a property owner has filed an appeal of a tax commission assessment to apply to the commission to become a party to the hearing. In order to appeal, the majority of the county's legislative body must first approve the action. Should we fail to do so, we would not have standing with respect to the case.

PacifiCorp initiated an appeal on May 7, 2018. The reduction sought by PacifiCorp exceeds \$800 million in taxable value. A formal hearing decision in favor of the counties was recently made by the Utah State Tax Commission related to the 2015 and we still have pending the 2016 and 2017 cases. The Attorney's Office requests authorization to file a protective cross-appeal so that the County can fully participate.

Please let me know if you have any questions. Thank you.

RESOLUTION 2018-__

A RESOLUTION OF THE SUMMIT COUNTY COUNCIL AUTHORIZING THE FILING OF A CROSS APPEAL IN THE 2018 APPEAL FILED BY PACIFICORP, A COMPANY SUBJECT TO CENTRAL ASSESSMENT

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

WHEREAS, on or about May 1, 2018 the Utah State Tax Commission issued its annual original assessment for PacifiCorp, a centrally assessed taxpayer within the State of Utah; and

WHEREAS, on or about May 7, 2018, PacifiCorp filed an appeal with the Utah State Tax Commission contesting their 2018 assessment; and

WHEREAS, it is in the best interest of Summit County (“County”) that it file a Cross-appeal in this matter so that the County can fully participate in the proceedings initiated by PacifiCorp, including subsequent appeals to the District Court or Utah Supreme Court arising from such proceedings, with the purpose of protecting the County’s financial interests and the quality of the tax burdens of taxpayers within its jurisdiction.

NOW THEREFORE, BE IT RESOLVED, by the Summit County Council (“Council”) acting as the governing body of Summit County, Utah, as follows:

Section 1: A cross-appeal shall be filed by the County Attorney pursuant to UCA §59-2-1007 and pursued in response to the appeal initiated by PacifiCorp.

Section 2: The County Manager shall direct the prosecution of the cross-appeal under the advice of the County Attorney.

Section 3: In the event an appeal by an owner not identified herein is subsequently discovered, the County Attorney is authorized to file a Cross-appeal using her discretion to ensure timeliness, but such Cross-appeal must be subsequently brought before the Council as soon as possible for ratification.

APPROVED, ADOPTED, AND PASSED and ordered published by the Summit County Council, this _____ day of _____, 2018.

SUMMIT COUNTY COUNCIL
SUMMIT COUNTY, UTAH

ATTEST:

Chair

Kent Jones, County Clerk

APPROVED AS TO FORM:

Deputy County Attorney