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Civil Division

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HELEN E. STRACHAN
Deputy County Attorney

To: Summit County Council

From: Helen Strachan

Date: August 22, 2018

Re: Resolution Authorizing the Filing of 2018 Centrally Assessed Cross-Appeals

Attached for your consideration is a resolution ratifying the filing of cross appeals in certain 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. The Attorney's Office requests authorization to file protective cross-appeals 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 CROSS APPEALS IN THE 2018 APPEALS FILED BY CERTAIN CENTRALLY ASSESSED TAXPAYERS

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 under certain circumstances;

WHEREAS, on or about May 1, 2018 the Utah State Tax Commission issued its annual original assessments for certain centrally assessed taxpayers within the State of Utah; and

WHEREAS, since that time, Centurylink, Mid-America Pipeline Company, LLC, AT&T, Inc., Pioneer Pipeline Company, Intergra Telecom Inc., Chevron Pipe Line Company, Union Pacific Railroad Company, and SLC Pipeline LLC have filed appeals with the Utah State Tax Commission contesting their 2018 assessment and other taxpayer initiated appeals are expected; and

WHEREAS, it is in the best interest of Summit County (“County”) that it file cross-appeals in these matters so that the County can fully participate in the proceedings initiated by these taxpayers, 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: The Summit County Attorney’s Office has authority to file cross-appeals responding to the appeals initiated by the following taxpayers: Centurylink, Mid-America Pipeline Company, LLC, AT&T, Inc., Pioneer Pipeline Company, Intergra Telecom Inc., Chevron Pipe Line Company, Union Pacific Railroad Company, and SLC Pipeline.

Section 2: The Summit County Attorney’s Office has authority to file protective cross-appeals if any of the following initiate an appeal: Sprint, T-Mobile, or Verizon.

Section 3: The County Manager shall direct the prosecution of the cross-appeal under the advice of the County Attorney.

Section 4: 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 22nd day of August, 2018.

SUMMIT COUNTY COUNCIL
SUMMIT COUNTY, UTAH

ATTEST:

Chair

Kent Jones, County Clerk

APPROVED AS TO FORM: _____ Deputy County Attorney