

**DAGGETT COUNTY RESOLUTION 17-07
A RESOLUTION AUTHORIZING THE FILING OF CROSS-APPEALS
FOR 2017 CENTRALLY ASSESSED PROPERTIES**

**A RESOLUTION OF THE DAGGETT COUNTY COMMISSION APPROVING
THE FILING OF CROSS-APPEALS TO APPEALS FILED BY TAXPAYERS
SUBJECT TO CENTRAL ASSESSMENT IN 2017.**

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 thirty 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 Daggett County have filed an appeal with the Utah State Tax Commission contesting their 2017 assessment: **1. PacifiCorp, 2. Mid America Pipeline Company, 3. AT&T Mobility, LLC**

WHEREAS, it is in the best interest of the County that it file a cross-appeal(s) so that the County can fully participate in the proceedings initiated by the owner(s), 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, it is hereby resolved by the Daggett County Commission as follows:

1. That cross-appeals should be filed by legal counsel and pursued in response to the appeals initiated by the following owners: **1. PacifiCorp, 2. Mid America Pipeline Company, 3. AT&T Mobility, LLC**
2. That the County Commission directs the prosecution of the cross-appeal(s) under the advice of legal counsel.
3. That in the event an appeal by an owner not identified above is subsequently discovered, legal counsel is authorized to file a cross-appeal using his or her discretion to ensure timeliness, but such cross-appeal must be subsequently brought before the Commission as soon as possible for ratification.


APPROVED and ADOPTED this 6th day of June, 2017.

DAGGETT COUNTY COMMISSION

By: _____



Jack Lytle, Chair

ATTEST:

By: 
Brian Raymond
County Clerk



APPROVED AS TO FORM:


Niel H. Lund
County Attorney