

SAN JUAN COUNTY UTAH
RESOLUTION NO 2019- 26

**A RESOLUTION AUTHORIZING OUTSIDE LEGAL COUNSEL TO FILE CROSS-APPEALS TO
2019 APPEALS FILED BY TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT**

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 sixty 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 San Juan County have filed an appeal with the Utah State Tax Commission contesting their 2019 assessment:

1. **CenturyLink Inc.**
2. **PacifiCorp Inc.;**
3. **Mid America Pipeline Company LLC;**
4. **T-Mobile US Inc.;** and
5. **Frontier Communications Corp.**

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.

WHEREAS, Thomas W. Peters Esq. (“designated legal counsel”) has previously represented San Juan County in this context and has demonstrated experience and success in defending counties’ interests across the state of Utah.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of San Juan County Commissioners approves the following:

1. Cross-appeals should be filed and pursued in response to the appeals initiated by the owners listed above;
2. Designated legal counsel may file the necessary cross-appeals to protect the County’s interests.
3. In the event an appeal by an owner not identified above is subsequently discovered, designated 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.

PASSED, ADOPTED, AND APPROVED by the Board of San Juan County Commissioners this 3rd day of September, 2019, by the following vote:

Those voting aye: Commissioner Maryboy, Commissioner Grayeyes, Commissioner Adams

Those voting nay: ϕ

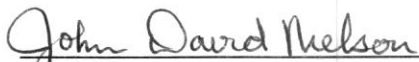
Those absent or abstaining: ϕ

BOARD OF SAN JUAN COUNTY COMMISSIONERS



Kenneth Maryboy, Chair

ATTEST:



John David Nielson, Clerk/Auditor

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