

**TOOELE COUNTY  
RESOLUTION 2019-14**

**A RESOLUTION AUTHORIZING THE FILING OF CROSS-APPEALS  
FOR 2019 CENTRALLY ASSESSED PROPERTIES**

**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 Tooele County have filed an appeal with the Utah State Tax Commission contesting their 2016 assessment:

1) **Union Pacific Railroad Company** and 2) **PacifiCorp Inc.**; and

**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. In the event any taxpayer files an action in the United States Federal Court, pursuit of and defense of such action on behalf of the County is also authorized.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOOELE 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) **Union Pacific Railroad Company** and 2) **PacifiCorp Inc.**

2. That the County Commission direct the prosecution of the cross-appeal(s) under the advice of legal counsel, hereby authorizing Thomas W. Peters Esq., to file the necessary cross-appeals to protect the County’s interests.

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 discretion to ensure timeliness, but such cross-appeal must be subsequently brought before the Commission as soon as possible for ratification. Any prior actions taken on centrally assessed matters to protect the County's interest is also hereby ratified, including prior cross-appeals and participation taken in the United States Federal District Court relating to Union Pacific Railroad Company.

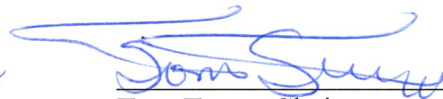
**EFFECTIVE DATE:** This resolution shall take effect immediately upon passage.

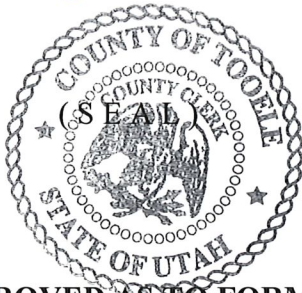
**DATED** this 15<sup>th</sup> day of October 2019.

**ATTEST:**


**TOOELE COUNTY COMMISSION:**

  
MARILYN K. GILLETTE, Clerk

  
TOM TRIPP, Chairman



**APPROVED AS TO FORM:**

  
SCOTT A. BROADHEAD  
Tooele County Attorney

Commissioner Milne voted aye  
Commissioner Thomas voted aye  
Commissioner Tripp voted aye