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**Civil Division**

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HELEN E. STRACHAN  
Deputy County Attorney

BLAINE S. THOMAS  
Deputy County Attorney

**To: Summit County Council**

**From: Helen Strachan, Deputy County Attorney**

**Date: October 2, 2019**

**Re: Resolution Authorizing the Filing of 2019 Centrally Assessed Cross-Appeals**

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Attached for your consideration is a resolution ratifying the filing of cross appeals in certain centrally assessed tax cases for 2019. 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.

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**SUMMIT COUNTY COUNCIL RESOLUTION  
AUTHORIZING THE FILING OF CROSS-APPEALS  
FOR 2019 CENTRALLY ASSESSED PROPERTIES**

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE SUMMIT COUNTY COUNCIL APPROVING  
THE FILING OF CROSS-APPEALS TO 2019 APPEALS FILED BY  
TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT.**

**IT IS HEREBY RESOLVED BY THE SUMMIT COUNTY COUNCIL THAT:**

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”); and

WHEREAS, the following owners with centrally assessed property in Summit County have filed an appeal with the Utah State Tax Commission contesting their 2019 assessment:

**1. CenturyLink Inc.; 2. Mid America Pipeline Company, LLC; 3. Union Pacific Railroad Company; 4. PacifiCorp Inc.; 5. Frontier Aspen LLC; 6. Chevron Pipeline Company; 7. Mountain Valley Stone; 8. T-Mobile US Inc.; and 9. Questar Gas Company; 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.

NOW, THEREFORE, the SUMMIT COUNTY COUNCIL resolves 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. CenturyLink Inc.; 2. Mid America Pipeline Company, LLC; 3. Union Pacific Railroad Company; 4. PacifiCorp Inc.; 5. Frontier Aspen LLC; 6. Chevron Pipeline Company; 7. Mountain Valley Stone; 8. T-Mobile US Inc.; and 9. Questar Gas Company.**

2. That the County Council 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. 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.

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 Council as soon as possible for ratification.

APPROVED and ADOPTED this \_\_\_\_\_ day of October, 2019.

SUMMIT COUNTY COUNCIL

\_\_\_\_\_  
Roger Armstrong, Council Chair

ATTEST:

\_\_\_\_\_  
Michael Howard  
County Clerk

APPROVED AS TO FORM:

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Helen Strachan  
Deputy County Attorney