

**RESOLUTION 2016-02**

**A RESOLUTION APPROVING THE FILING OF CROSS-APPEALS TO 2016 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 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 Tooele County have filed an appeal with the Utah State Tax Commission contesting their 2016 assessment:

1. AT&T Mobility LLC;
2. Cellco Partnership d/b/a Verizon Wireless;
3. T-Mobile US Inc.;
4. Sprint Corporation;
5. AT&T Communications;
6. PacifiCorp; and
7. Level 3 Communications.

**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 TOOELE COUNTY COMMISSION 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) AT&T Mobility LLC;

- 2) Cellco Partnership d/b/a Verizon Wireless;
- 3) T-Mobile US Inc.;
- 4) Sprint Corporation;
- 5) AT&T Communications;
- 6) PacifiCorp; and
- 7) Level 3 Communications.

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 or her discretion to ensure timeliness, but such cross-appeal must be subsequently brought before the Commission as soon as possible for ratification.

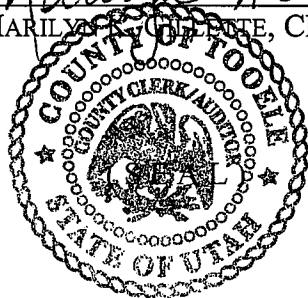
**APPROVED and ADOPTED** this 21<sup>st</sup> day of June 2016.

**ATTEST:**

**TOOELE COUNTY COMMISSION:**

  
MARILYN K. SILLETTE, Clerk/Auditor

  
WADE B. BITNER, Chairman

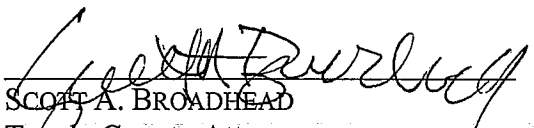


Commissioner Bateman voted aye

Commissioner Bitner voted aye

Commissioner Milne voted aye

**APPROVED AS TO FORM:**

  
SCOTT A. BROADHEAD  
Tooele County Attorney