RESOLUTION 24-07

DAGGETT COUNTY COMMISSION RESOLUTION
AUTHORIZING THE FILING OF CROSS-APPEALS
FOR 2024 CENTRALLY ASSESSED PROPERTIES

ADOPTED:_____

A RESOLUTION OF THE DAGGETT COUNTY COMMISSION APPROVING THE FILING OF CROSS-APPEALS TO 2024 APPEALS FILED BY TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT.

IT IS HEREBY RESOLVED BY THE DAGGETT COUNTY COMMISSION 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");

WHEREAS, the following owner with centrally assessed property in Daggett County has filed an appeal with the Utah State Tax Commission contesting their 2024 assessment:

1. **Mid America Pipeline 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. 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, the DAGGETT COUNTY COMMISSION resolves as follows:

1. That a cross-appeal should be filed by legal counsel and pursued in response to the appeal initiated by the following owners: 1. **Mid America Pipeline LLC.**

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.

APPROVED and ADOPTED this _____ day of August, 2024.

DAGGETT COUNTY COMMISSION

_____
Matt Tippets, Chairman

ATTEST:

By: _____
Brain Raymond
County Clerk

APPROVED AS TO FORM:

_____
Kent Snider
County Attorney

Voting:

Matt Tippets, Chairman	_____
Jack Lytle	_____
Randy Asay	_____