# **IRON COUNTY RESOLUTION 2023-10**

A RESOLUTION OF THE IRON COUNTY COMMISSION APPROVING THE FILING OF CROSS-APPEALS TO 2023 APPEALS FILED BY TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT.

## IT IS HEREBY RESOLVED BY THE IRON 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 Iron County has filed an appeal with the Utah State Tax Commission contesting their 2023 assessment:

## 1. Utah Iron, 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.

#### NOW, THEREFORE, the IRON 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. **Utah Iron, 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 25th day of July, 2023.

# IRON COUNTY COMMISSION

Paul Cozzens, Chairman

ATTEST:

Jonathan T. Whitaker

County Clerk

APPROVED AS TO FORM:

Samuel Woodall

Deputy County Attorney

VOTING:

Michael Bleak

\_Aye\_

Paul Cozzens

\_Aye\_

Marilyn Wood

\_Aye\_