

SALT LAKE COUNTY COUNCIL RESOLUTION
AUTHORIZING THE FILING OF APPEALS
FOR SPECIFIC 2019 CENTRALLY ASSESSED PROPERTIES

RESOLUTION NO. _____ ADOPTED _____

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL APPROVING
THE FILING OF APPEALS BEFORE THE UTAH STATE TAX COMMISSION

IT IS HEREBY RESOLVED BY THE SALT LAKE COUNTY COUNCIL THAT:

WHEREAS, Utah Code § 59-2-1007(2) allows a county to object to an assessment and request a hearing with the Utah State Tax Commission under certain circumstances;

WHEREAS, the Tax Commission's 2019 assessments appear below fair market value for the following airlines: Alaska Air Group, American Airlines, Delta Air Lines, Frontier Airlines, JetBlue Airways Corp, SkyWest, Southwest Airlines, and United Continental Holdings;

WHEREAS, PacifiCorp, SkyWest, and CenturyLink have filed an appeal for their 2019 assessments and other taxpayer-initiated appeals are expected; and

WHEREAS, it is in the County's best interest that the County file appeals to protect the County's financial interests and the equality of the tax burdens of taxpayers within its jurisdiction.

NOW, THEREFORE, the Salt Lake County Council resolves as follows:

1. That the District Attorney has authority to file appeals for the 2019 property tax assessments of the following airlines: Alaska Air Group, American Airlines, Delta Air Lines, Frontier Airlines, JetBlue Airways Corp, Southwest Airlines, and United Continental Holdings;
2. That the District Attorney has authority to file appeals responding to PacifiCorp's, SkyWest's and CenturyLink's appeals;
3. That the District Attorney has authority to file protective appeals if any of the following initiate an appeal: Kennecott, Sprint, T-Mobile, Union Pacific, Verizon, Graymont, and Chevron Pipeline;
4. That the District Attorney has authority to file protective appeals to any other appeal initiated by a taxpayer, and that the County be permitted to join its appeals with appeals of other counties; and
5. That the County Mayor direct the appeals under the advice of the District Attorney.

APPROVED and ADOPTED this _____ day of _____ 2019.

SALT LAKE COUNTY COUNCIL

By: _____
Richard Snelgrove, Council Chair

ATTEST:

By: _____
Sherrie Swensen
County Clerk

APPROVED AS TO FORM:

/s/ Timothy A. Bodily
Timothy A. Bodily
Deputy District Attorney

Voting:

Councilmember Bradley voting	_____
Councilmember Bradshaw voting	_____
Councilmember Burdick voting	_____
Councilmember DeBry voting	_____
Councilmember Ghorbani voting	_____
Councilmember Granato voting	_____
Councilmember Jensen voting	_____
Councilmember Snelgrove voting	_____
Councilmember Winder-Newton voting	_____