

Minutes of the Special Meeting of the Board of Commissioners, Carbon County, State of Utah, held June 29, 2016 at the Administration Building, Price, Utah, commencing at 3:00 p.m.

Those present: Jae Potter, Commission Chair
 Casey Hopes, Commissioner
 Jake Mellor, Commissioner Excused

Also present: Seth Oveson, Clerk/Auditor
 Christian Bryner, Attorney

Clerk's Certificate of Compliance with Open Meeting Law was filed.

Commissioner Hopes welcomed everyone. The meeting began at 3:00 p.m.

1) Consideration and possible approval of a Resolution authorizing the filing of cross-appeals of centrally assessed properties.

Christian said this resolution gives us the opportunity to appeal the decision of the Utah State Tax Commission in those circumstances where we believe that the tax commission's value is more than 50% off or if in the event that the decision they made is more than a 50% difference. In these cases we can file a cross-appeal.

All of the listed properties have filed appeals and Christian understands that even though they received a reduction from the Utah State Tax Commission in taxes owed, this resolution will allow us to appeal and get the taxes closer to what we believe they should be.

Starting this year, the law now says that we have to have a resolution from the county commission in order to file these appeals. We have an attorney, Thomas Peters, who has represented us in the past and who is going to help us with these appeals this time around. It may mean that we back the decision of the tax commission but according to Mr. Peters it is important for us to be on record as having this resolution so that the tax commission does not assume that they can do whatever the companies want. In other words, the tax commission might interpret our failure to file a cross-appeal as aqueous case of the companies appeal and we do not want that to be the case. This gets us in the door on these appeals and allows us to try and get the full value assessment that we think properties are worth.

Commissioner Potter read the seven companies who are appealing into the minutes: AT&T Mobility LLC, Cellco Partnership dba Verizon Wireless, T-Mobile US Inc., Sprint Corporation, AT&T Communications, PacificCorp and Level 3 Communications. He asked Julie how many more are in this process but who are not appealing at this point.

Julie said companies file appeals in the Clerk's office. She continued saying that 90% of the companies will file an appeal even before they see their valuation from the tax commission. Seth said his office received appeals from three of the companies before he received the valuation.

Commissioner Potter said we are looking at 1.5 million in reduction in centrally assessed taxation. Commissioner Potter asked two questions: the names of the companies appealing and the significant amount being appealed on the centrally assessed taxes beyond what these companies are willing to pay.

Commissioner Potter made a motion to approve Resolution 2016-8 authorizing the filing of cross-appeals for 2016 centrally assessed properties as identified by the resolution and read into the record. Commissioner Hopes stepped down and seconded. Motion carried.

Commissioner Potter made a motion to adjourn, Commissioner Hopes stepped down and seconded. Motion carried.

The meeting adjourned at 3:06 p.m.

ATTEST:


Seth Oveson, County Clerk/Auditor


Jae Potter, Chairman

