

RECEIVED

SEP 27 2018

PROPERTY TAX DIVISION

BEFORE THE UTAH STATE TAX COMMISSION

CHEVRON PIPELINE COMPANY

Petitioner,

vs.

PROPERTY TAX DIVISION OF  
THE UTAH STATE TAX  
COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 13-1362

Tax Year: 2013

Tax Type: Centrally Assessed  
Property

Account No. 367

Judge Kerry Chapman

BOX ELDER COUNTY et al.,

Petitioners,

vs.

PROPERTY TAX DIVISION OF  
THE UTAH STATE TAX  
COMMISSION,

Respondent.

Appeal No. 13-1406

Tax Year: 2013

Tax Type: Centrally Assessed  
Property

Account No. 367

Judge Kerry Chapman

<p>BOX ELDER COUNTY et al.,</p> <p style="text-align: center;">Petitioners</p> <p>vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p>Appeal No. 15-1027</p> <p>Tax Year: 2015 Tax Type: Centrally Assessed Property Account No. 367</p> <p>Judge Kerry Chapman</p>
<p>BOX ELDER COUNTY et al.,</p> <p style="text-align: center;">Petitioners</p> <p>vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p>Appeal No. 16-903</p> <p>Tax Year: 2016 Tax Type: Centrally Assessed Property Account No. 367</p> <p>Judge Kerry Chapman</p>

**STATEMENT OF CASE**

This matter is before the Utah State Tax Commission on various appeals and appearances in appeals for the 2013, 2015 and 2016 tax years by Chevron Pipeline Company ("Chevron"), Box Elder County, Davis County, Duchesne County, Salt Lake County, Summit County, Wasatch County, Weber County, and Uintah County (the "Counties"). The appeals were from assessed values determined by Respondent Property Tax Division ("Division"). When the parties appealed or became parties, Chevron sought a value lower than the assessed value and the Counties sought a value higher than the assessed value.

Chevron, the Counties and the Division have stipulated and agreed that an adjustment to the assessed value is necessary and proper for 2013 and 2016, with the assessed value remaining unchanged for 2015. The value adjustments are as follows:

<b>Year</b>	<b>Original</b>	<b>Settlement</b>	<b>Difference</b>	<b>% Change</b>
2013	28,043,350	26,120,000	(1,923,350)	-6.9%
2015	22,271,730	22,271,730	-	0.0%
2016	24,936,240	23,500,000	(1,436,240)	-5.8%
<b>Totals</b>	<b>75,251,320</b>	<b>71,891,730</b>	<b>(3,359,590)</b>	<b>-4.5%</b>


**ORDER**

Based upon the Parties' Stipulation and Settlement Agreement, and good cause appearing therefore, the Utah State Tax Commission hereby approves the Stipulation and Settlement Agreement and orders that the Division's 2015 assessment remain unchanged and the 2013 and 2016 assessments of Chevron Pipeline Company's taxable property be reduced as follows:

<b>Year</b>	<b>Original</b>	<b>Settlement</b>	<b>Difference</b>	<b>% Change</b>
2013	28,043,350	26,120,000	(1,923,350)	-6.9%
2016	24,936,240	23,500,000	(1,436,240)	-5.8%



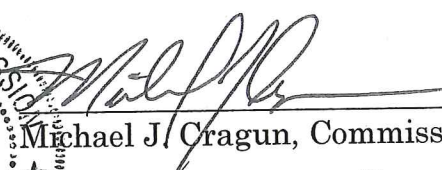
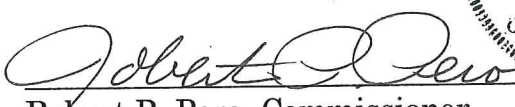
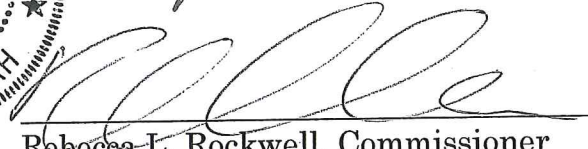
The Property Tax Division has calculated final adjustments to the values apportioned to each affected tax district resulting from this order. The attached copy of

that information is made part of this order by this reference. County officials are to use the information provided to adjust their tax rolls in accordance with the revised assessment and to calculate refunds as appropriate.

  
KERRY CHAPMAN  
Administrative Law Judge

IT IS HEREBY ORDERED this 26 day of September, 2018.

BY THE UTAH STATE TAX COMMISSION:

The seal is circular with a dotted border. The outer ring contains the text "STATE TAX COMMISSION" at the top and "STATE OF UTAH" at the bottom, separated by two stars. The center of the seal features the word "SEAL" in a bold, serif font.  
  
John L. Valentine, Commissioner  
  
Michael J. Cragun, Commissioner  
  
Robert P. Pero, Commissioner  
  
Rebecca L. Rockwell, Commissioner

NOTICE: An order approving a stipulated agreement constitutes final agency action. If necessary, an action to enforce the agreement may be brought pursuant to Utah Code Ann. § 63G-4-501.



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*Attorneys for Respondent Property Tax Division of the Utah State Tax Commission*

**BEFORE THE UTAH STATE TAX COMMISSION**

**CHEVRON PIPELINE COMPANY**

Petitioner,

vs.

**PROPERTY TAX DIVISION OF  
THE UTAH STATE TAX  
COMMISSION,**

Respondent.

**STIPULATION AND SETTLEMENT  
AGREEMENT**

Appeal No. 13-1362

Tax Year: 2013  
Tax Type: Centrally Assessed  
Property  
Account No. 367

Judge Kerry Chapman

**BOX ELDER COUNTY et al.,**

Petitioners,

vs.

**PROPERTY TAX DIVISION OF  
THE UTAH STATE TAX  
COMMISSION,**

Respondent.

Appeal No. 13-1406

Tax Year: 2013  
Tax Type: Centrally Assessed  
Property  
Account No. 367

Judge Kerry Chapman

<p>BOX ELDER COUNTY et al.,</p> <p style="text-align: center;">Petitioners</p> <p>vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p>Appeal No. 15-1027</p> <p>Tax Year: 2015 Tax Type: Centrally Assessed Property Account No. 367</p> <p>Judge Kerry Chapman</p>
<p>CHEVRON PIPELINE COMPANY,</p> <p style="text-align: center;">Petitioner</p> <p>vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p>Appeal No. 16-903</p> <p>Tax Year: 2016 Tax Type: Centrally Assessed Property Account No. 367</p> <p>Judge Kerry Chapman</p>
<p>BOX ELDER COUNTY, et al.,</p> <p style="text-align: center;">Affected Parties in Interest.</p>	

**STIPULATION**

The parties in the above-captioned appeals, Chevron Pipeline Company (“Chevron”), Box Elder County, Davis County, Duchesne County, Salt Lake County, Summit County, Uintah County, Wasatch County, and Weber County (“Counties”) and the Property Tax Division of the Utah State Tax Commission (“Division”) (collectively the “Parties”), hereby stipulate to a resolution and settlement of the above-captioned appeals as follows:

## RECITALS

1. This Stipulation and Settlement Agreement concerns the appeals filed by the Parties for tax years 2013, 2015 and 2016. There was no appeal filed for tax years 2014 or 2017.

2. The Parties have discussed and considered their respective positions concerning the assessed values determined by the Division for property tax years 2013, 2015, and 2016 and recognize the considerable costs, uncertainties, and risks inherent in the litigation of these matters.

3. The Parties mutually desire to avoid these costs, uncertainties, and risks and fully settle and resolve the appeals for the 2013, 2015, and 2016<sup>1</sup> property tax years without further litigation, in a fair, reasonable and economic fashion.

4. The parties agree to resolve and settle the above-captioned appeals by stipulating to the following "Stipulated Taxable Values:"

<u>Year</u>	<u>Original</u>	<u>Settlement</u>	<u>Difference</u>	<u>% Change</u>
2013	28,043,350	26,120,000	(1,923,350)	-6.9%
2015	22,271,730	22,271,730	-	0.0%
2016	24,936,240	23,500,000	(1,436,240)	-5.8%
<b>Totals</b>	<b>75,251,320</b>	<b>71,891,730</b>	<b>(3,359,590)</b>	<b>-4.5%</b>

5. The Parties further stipulate and agree that the amounts identified as "Stipulated Taxable Value" above for tax years 2013, 2015, and 2016 fall within the

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<sup>1</sup> In 2016, additional appeal numbers were originally assigned to the counties' entries into appeal number 16-903 before the Commission clarified that all matters should be heard under appeal number 16-903.

Parties' opinions of a reasonable range of fair market value for Chevron Pipeline Company's taxable property under Utah law for the property tax years at issue.

6. The Parties understand that this Stipulation is subject to approval and adoption by the Utah State Tax Commission and shall become final and conclusive between the Parties upon approval by the Utah State Tax Commission, as evidenced by a written order executed by the Tax Commissioners.

7. Should the Tax Commission decline to approve and adopt this Stipulation, it shall be null and void and shall not be admissible as evidence against any party in any future proceedings.

8. The Parties further stipulate that the four above-captioned Utah property tax appeals shall be dismissed only when the Tax Commission's Order of Approval becomes final.

9. This Stipulation shall be binding on the Parties and shall constitute full resolution of the four above-captioned appeals.

AGREED AND STIPULATED this \_\_\_ day of \_\_\_\_\_, 2018

CHEVRON PIPELINE COMPANY

By: /s/ E-Signature Authorization  
David Perkins  
Duff and Phelps  
*Tax Representatives for Chevron Pipeline  
Company*

PROPERTY TAX DIVISION

By: Laron J. Lind  
Laron J. Lind  
Assistant Utah Attorney General  
*Attorneys for the Property Tax  
Division*



tyl

BOX ELDER COUNTY, DAVIS  
COUNTY, WASATCH COUNTY, WEBER  
COUNTY

By: /s/ E-Signature Authorization  
Thomas W. Peters  
Peters | Scofield  
*Attorneys for Box Elder County, Davis  
County, Wasatch County and Weber  
County*

DUCHESNE COUNTY

By: /s/ E-Signature Authorization  
Tyler C. Allred  
Deputy Duchesne County Attorney

UINTAH COUNTY

By: /s/ E-Signature Authorization  
John H. Gothard, Jr.  
Deputy Uintah County Attorney

SALT LAKE COUNTY

By: /s/ E-Signature Authorization  
Timothy A. Bodily  
Deputy Salt Lake County District  
Attorney

SUMMIT COUNTY

By: /s/ E-Signature Authorization  
Helen E. Strachan  
Deputy Summit County Attorney



Utah State Tax Commission  
Property Tax Division  
**2013 REVISED NOTICE OF VALUATION**  
**COUNTY BREAKOUT REPORT**

**Taxpayer: CHEVRON PIPE LINE CO**  
**Appeal #: 13-1362**  
**13-1406**

**Taxpayer #: 367**  
**Industry: PIPELINE**

COUNTY	TAX AREA	ORIGINAL VALUATION	REVISED VALUATION	CHANGE IN VALUATION
<b>BOX ELDER</b>				
	101 - 0000	\$1,555,853	\$1,449,145	(\$106,708)
	104 - 0000	\$35,120	\$32,712	(\$2,408)
	116 - 0000	\$120,678	\$112,402	(\$8,276)
	122 - 0000	\$33,902	\$31,576	(\$2,326)
	128 - 0000	\$34,164	\$31,820	(\$2,344)
	133 - 0000	\$53,897	\$50,201	(\$3,696)
	134 - 0000	\$67,612	\$62,976	(\$4,636)
<b>BOX ELDER COUNTY TOTAL</b>		<b>\$1,901,226</b>	<b>\$1,770,832</b>	<b>(\$130,394)</b>
<b>DAVIS</b>				
	001 - 0000	\$5,370	\$5,001	(\$369)
	008 - 0000	\$101,766	\$94,785	(\$6,981)
	013 - 0000	\$152,703	\$142,228	(\$10,475)
	023 - 0000	\$134	\$125	(\$9)
	034 - 0000	\$101,766	\$94,786	(\$6,980)
	035 - 0000	\$101,766	\$94,786	(\$6,980)
	039 - 0000	\$101,766	\$94,786	(\$6,980)
	041 - 0000	\$101,766	\$94,784	(\$6,982)
	044 - 0000	\$9,267,926	\$8,632,286	(\$635,640)
	057 - 0000	\$110,461	\$102,885	(\$7,576)
	070 - 0000	\$110,461	\$102,884	(\$7,577)
	077 - 0000	\$101,766	\$94,786	(\$6,980)
	078 - 0000	\$139,639	\$130,062	(\$9,577)
	081 - 0000	\$152,649	\$142,178	(\$10,471)
	090 - 0000	\$101,766	\$94,786	(\$6,980)
<b>DAVIS COUNTY TOTAL</b>		<b>\$10,651,705</b>	<b>\$9,921,148</b>	<b>(\$730,557)</b>
<b>DUCHESNE</b>				
	006 - 0000	\$368,721	\$343,432	(\$25,289)
	008 - 0000	\$2,903,539	\$2,704,400	(\$199,139)
	016 - 0000	\$2,787,854	\$2,596,649	(\$191,205)
	020 - 0000	\$368,721	\$343,432	(\$25,289)
	091 - 0000	\$778,287	\$724,908	(\$53,379)
<b>DUCHESNE COUNTY TOTAL</b>		<b>\$7,207,122</b>	<b>\$6,712,821</b>	<b>(\$494,301)</b>
<b>SALT LAKE</b>				
	013 - 0000	\$1,380,380	\$1,285,707	(\$94,673)
	020 - 0000	\$557,449	\$519,217	(\$38,232)
	19B - 0000	\$457,839	\$426,437	(\$31,402)
<b>SALT LAKE COUNTY TOTAL</b>		<b>\$2,395,668</b>	<b>\$2,231,361</b>	<b>(\$164,307)</b>
<b>SUMMIT</b>				



Utah State Tax Commission  
Property Tax Division  
**2013 REVISED NOTICE OF VALUATION**  
**COUNTY BREAKOUT REPORT**

Taxpayer: CHEVRON PIPE LINE CO  
Appeal #: 13-1362  
13-1406

Taxpayer #: 367  
Industry: PIPELINE

COUNTY	TAX AREA	ORIGINAL VALUATION	REVISED VALUATION	CHANGE IN VALUATION
<b>SUMMIT</b>				
	002 - 0000	\$80,856	\$75,311	(\$5,545)
	010 - 0000	\$1,073,430	\$999,809	(\$73,621)
	012 - 0000	\$80,856	\$75,311	(\$5,545)
	013 - 0000	\$80,856	\$75,311	(\$5,545)
	023 - 0000	\$80,857	\$75,311	(\$5,546)
	031 - 0000	\$80,856	\$75,311	(\$5,545)
	034 - 0000	\$161,790	\$150,694	(\$11,096)
	038 - 0000	\$80,856	\$75,311	(\$5,545)
<b>SUMMIT COUNTY TOTAL</b>		<b>\$1,720,357</b>	<b>\$1,602,369</b>	<b>(\$117,988)</b>
<b>UINTAH</b>				
	001 - 0000	\$1,979,754	\$1,843,974	(\$135,780)
	007 - 0000	\$819,973	\$763,736	(\$56,237)
<b>UINTAH COUNTY TOTAL</b>		<b>\$2,799,727</b>	<b>\$2,607,710</b>	<b>(\$192,017)</b>
<b>WASATCH</b>				
	012 - 0003	\$553,352	\$515,401	(\$37,951)
<b>WASATCH COUNTY TOTAL</b>		<b>\$553,352</b>	<b>\$515,401</b>	<b>(\$37,951)</b>
<b>WEBER</b>				
	016 - 0000	\$49,116	\$45,748	(\$3,368)
	017 - 0000	\$98,319	\$91,577	(\$6,742)
	022 - 0000	\$396,219	\$369,045	(\$27,174)
	023 - 0000	\$24,558	\$22,874	(\$1,684)
	040 - 0000	\$49,116	\$45,748	(\$3,368)
	041 - 0000	\$49,116	\$45,748	(\$3,368)
	083 - 0000	\$49,377	\$45,991	(\$3,386)
	145 - 0000	\$24,698	\$23,005	(\$1,693)
	243 - 0000	\$24,558	\$22,874	(\$1,684)
	378 - 0000	\$24,558	\$22,874	(\$1,684)
	399 - 0000	\$24,558	\$22,874	(\$1,684)
<b>WEBER COUNTY TOTAL</b>		<b>\$814,193</b>	<b>\$758,358</b>	<b>(\$55,835)</b>
<b>TOTAL VALUE</b>		<b>\$28,043,350</b>	<b>\$26,120,000</b>	<b>(\$1,923,350)</b>





Utah State Tax Commission  
 Property Tax Division - Centrally Assessed  
 2016 Revised Notice of Valuation  
 County Breakout Report

Taxpayer: CHEVRON PIPE LINE CO  
 Appeal Number: 16-903 & 16-903

Taxpayer Number: 12309008-006-PCA  
 Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Davis	044-0000	\$3,017,043	\$2,843,272	-\$173,771
	078-0000	\$274,161	\$258,370	-\$15,791
	084-0000	\$534,044	\$503,284	-\$30,760
	<b>Davis County Total</b>	<b>\$3,825,247</b>	<b>\$3,604,926</b>	<b>-\$220,321</b>
Duchesne	006-0000	\$4,967,095	\$4,681,008	-\$286,087
	007-0000	\$620,017	\$584,307	-\$35,710
	016-0000	\$2,799,760	\$2,638,504	-\$161,256
	020-0000	\$1,063,857	\$1,002,582	-\$61,275
	091-0000	\$519,020	\$489,126	-\$29,894
	<b>Duchesne County Total</b>	<b>\$9,969,750</b>	<b>\$9,395,527</b>	<b>-\$574,223</b>
Salt Lake	013-0000	\$741,189	\$698,499	-\$42,690
	020-0000	\$1,959,293	\$1,846,444	-\$112,849
	19B-0000	\$386,409	\$364,153	-\$22,256
	<b>Salt Lake County Total</b>	<b>\$3,086,891</b>	<b>\$2,909,096</b>	<b>-\$177,795</b>
Summit	002-0000	\$453,402	\$427,288	-\$26,114
	007-0000	\$43,623	\$41,111	-\$2,512
	010-0000	\$2,067,233	\$1,948,167	-\$119,066
	011-0000	\$38,638	\$36,412	-\$2,226
	012-0000	\$57,333	\$54,032	-\$3,301
	013-0000	\$181,348	\$170,903	-\$10,445
	023-0000	\$549,029	\$517,407	-\$31,622
	028-0000	\$417,536	\$393,487	-\$24,049
	034-0000	\$502,985	\$474,015	-\$28,970
	035-0000	\$26,797	\$25,254	-\$1,543
	042-0000	\$157,667	\$148,585	-\$9,082
	044-0000	\$99,087	\$93,380	-\$5,707
	<b>Summit County Total</b>	<b>\$4,594,678</b>	<b>\$4,330,041</b>	<b>-\$264,637</b>
Uintah	001-0000	\$2,847,260	\$2,683,267	-\$163,993





Utah State Tax Commission  
Property Tax Division - Centrally Assessed  
**2016 Revised Notice of Valuation**  
**County Breakout Report**

**Taxpayer:** CHEVRON PIPE LINE CO  
**Appeal Number:** 16-903 & 16-903

**Taxpayer Number:** 12309008-006-PCA  
**Industry:** Liquid Pipeline

<u>County</u>	<u>Tax Area</u>	<u>Original Valuation</u>	<u>Revised Valuation</u>	<u>Change in Valuation</u>
Uintah				
	007-0000	\$103,560	\$97,596	-\$5,964
	<b>Uintah County Total</b>	<b>\$2,950,820</b>	<b>\$2,780,863</b>	<b>-\$169,957</b>
Wasatch				
	012-0003	\$442,796	\$417,292	-\$25,504
	015-0000	\$66,059	\$62,254	-\$3,805
	<b>Wasatch County Total</b>	<b>\$508,854</b>	<b>\$479,546</b>	<b>-\$29,308</b>
<b>TOTAL VALUE</b>		<b>\$24,936,240</b>	<b>\$23,499,999</b>	<b>-\$1,436,241</b>

Utah State Tax Commission  
USTC - Appeal  
**Certificate of Mailing**

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**Chevron Pipe Line Co vs Property Tax Division**

**13-1362**

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**Property Tax Division**  
210 North 1950 West  
Salt Lake City, UT 84134

**Respondent**

**Laron J. Lind**  
160 East 300 South, 5<sup>th</sup> Floor  
Salt Lake City, UT 84114

**Attorney for Respondent**

**John C. McCarrey**  
160 East 300 South, 5<sup>th</sup> Floor  
Salt Lake City, UT 84114-0874

**Attorney for Respondent**

**Box Elder County Auditor**  
1 South Main  
Brigham City, UT 84302

**Affected County**

**Davis County Auditor**  
P.O. Box 618  
Farmington, UT 84025

**Affected County**

**Duchesne County Auditor**  
P.O. Box 910  
Duchesne, UT 84021

**Affected County**

**Summit County Auditor**  
P O Box 128  
Coalville, UT 84017

**Affected County**

**Uintah County Auditor**  
147 E Main  
Vernal, UT 84078

**Affected County**

**Wasatch County Auditor**  
25 North Main  
Heber, UT 84032

**Affected County**

**Salt Lake County Auditor**  
2001 South State Street, S3-600  
Salt Lake City, UT 84190

**Affected County**

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Utah State Tax Commission  
USTC - Appeal  
**Certificate of Mailing**

**Chevron Pipe Line Co vs Property Tax Division**

**13-1362**

**Timothy A. Bodily**  
Deputy Salt Lake County District Attorney  
35 East 500 South  
Salt Lake City, UT 84111

**Attorney for Affected County(s)**

**Kelly W Wright**  
Deputy Salt Lake County District Attorney  
35 East 500 South  
Salt Lake City, UT 84111

**Attorney for Affected County(s)**

**Bradley C. Johnson**  
Deputy Salt Lake District Attorney  
35 East 500 South  
Salt Lake City, UT 84111

**Attorney for Affected County(s)**

**Tyler C Allred**  
Duchesne County Attorney's Office  
734 North Center Street  
PO Box 270  
Duchesne, UT 84021-0270

**Attorney for Affected County(s)**

**Chevron Pipe Line Co**  
Tracy Huff  
c/o Property Tax  
PO Box 285  
Houston, TX 77001

**Petitioner**

**David Perkins**  
Duff & Phelps  
600 University St, Ste 1520  
Seattle, WA 98104


**Representative**

\*\*\*\**CERTIFICATION*\*\*\*\*

I certify on this date I mailed a copy of the foregoing document addressed to each of the above named parties.

**September 26, 2018**

Date

  
Signature

**Certificate of Mailing**

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**Box Elder County vs Property Tax Division**

**13-1406**

---

**Property Tax Division**  
210 North 1950 West  
Salt Lake City, UT 84134

**Respondent**

**John C. McCarrey**  
160 East 300 South, 5<sup>th</sup> Floor  
Salt Lake City, UT 84114-0874

**Attorney for Respondent**

**Laron J. Lind**  
160 East 300 South, 5<sup>th</sup> Floor  
Salt Lake City, UT 84114

**Attorney for Respondent**

**Box Elder County Auditor**  
1 South Main  
Brigham City, UT 84302

**Petitioner**

**Davis County Auditor**  
P.O. Box 618  
Farmington, UT 84025

**Affected County**

**Duchesne County Auditor**  
P.O. Box 910  
Duchesne, UT 84021

**Affected County**

**Summit County Auditor**  
PO Box 128  
Coalville, UT 84017

**Affected County**

**Uintah County Auditor**  
147 E Main  
Vernal, UT 84078

**Affected County**

**Wasatch County Auditor**  
25 North Main  
Heber, UT 84032

**Affected County**

**Salt Lake County Auditor**  
2001 South State Street, S3-600  
Salt Lake City, UT 84190

**Affected County**

**Timothy A. Bodily**  
Deputy Salt Lake County District Attorney  
35 East 500 South  
Salt Lake City, UT 84111

**Attorney for Affected County(s)**

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Utah State Tax Commission  
USTC - Appeal  
**Certificate of Mailing**

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**Box Elder County vs Property Tax Division**

**13-1406**

---

**Kelly W Wright**

Deputy Salt Lake County District Attorney  
35 East 500 South  
Salt Lake City, UT 84111

**Attorney for Affected County(s)**

**Bradley C. Johnson**

Deputy Salt Lake District Attorney  
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**Attorney for Affected County(s)**

**Tyler C Allred**

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**Attorney for Affected County(s)**

**Thomas W Peters**

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**Attorney for Affected County(s)**

**David Perkins**

Duff & Phelps  
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Seattle, WA 98104

**Representative**

**Chevron Pipeline Company**

Kerry Albright  
c/o Property Tax  
PO Box 285  
Houston, TX 77001

**ex rel Party**


---

\*\*\*\***CERTIFICATION**\*\*\*\*

I certify on this date I mailed a copy of the foregoing document addressed to each of the above named parties.

**September 26, 2018**

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signature

Utah State Tax Commission  
USTC - Appeal  
Certificate of Mailing

15-1027

Box Elder County vs Property Tax Division

**Property Tax Division**  
210 North 1950 West  
Salt Lake City, UT 84134

**Respondent**

**Laron J. Lind**  
160 East 300 South, 5<sup>th</sup> Floor  
Salt Lake City, UT 84114

**Attorney for Respondent**

**Box Elder County Auditor**  
1 South Main  
Brigham City, UT 84302

**Petitioner**

**Davis County Auditor**  
P.O. Box 618  
Farmington, UT 84025

**Petitioner**

**Duchesne County Auditor**  
P.O. Box 910  
Duchesne, UT 84021

**Petitioner**

**Summit County Auditor**  
PO Box 128  
Coalville, UT 84017

**Petitioner**

**Uintah County Auditor**  
147 E Main  
Vernal, UT 84078

**Petitioner**

**Wasatch County Auditor**  
25 North Main  
Heber, UT 84032

**Petitioner**

**Salt Lake County Auditor**  
2001 South State Street, S3-600  
Salt Lake City, UT 84190

**Petitioner**

**Timothy A. Bodily**  
Deputy Salt Lake County District Attorney  
35 East 500 South  
Salt Lake City, UT 84111

**Attorney for Petitioner**

**Certificate of Mailing**

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**Box Elder County vs Property Tax Division**

**15-1027**

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**Kelly W Wright**

Deputy Salt Lake County District Attorney  
35 East 500 South  
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**Attorney for Petitioner**

**Bradley C. Johnson**

Deputy Salt Lake District Attorney  
35 East 500 South  
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**Attorney for Petitioner**

**Tyler C Allred**

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Duchesne, UT 84021-0270

**Attorney for Affected County(s)**

**David W Scofield**

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**Attorney for Petitioner**

**Thomas W. Peters**

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**Attorney for Petitioner**

**Chevron Pipeline Company**

Kerry Albright  
c/o Property Tax  
PO Box 285  
Houston, TX 77001

**Ex rel Party**

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Utah State Tax Commission  
USTC - Appeal  
**Certificate of Mailing**

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**Chevron Pipeline Company vs Property Tax Division**

**16-903**

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**Property Tax Division**  
210 North 1950 West  
Salt Lake City, UT 84134

**Respondent**

**John McCarrey**  
160 East 300 South, 5<sup>th</sup> Floor  
Salt Lake City, UT 84144

**Attorney for Respondent**

**Laron J. Lind**  
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Salt Lake City, UT 84114

**Attorney for Respondent**

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**Affected County**

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**Affected County**

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Coalville, UT 84017

**Affected County**

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**Affected County**

**Wasatch County Auditor**  
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## Certificate of Mailing

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**Chevron Pipeline Company vs Property Tax Division**

**16-903**

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Houston, TX 77001

**Representative**

**Chevron Pipeline Company**

Kerry Albright  
c/o Property Tax  
PO Box 285  
Houston, TX 77001

**Petitioner**

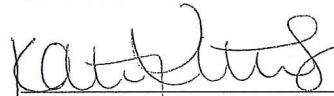
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