
BEFORE THE UTAH STATE TAX COMMISSION

LEVEL 3 COMMUNICATIONS LLC,

Petitioner,

BEAVER COUNTY, CARBON COUNTY, DAVIS
COUNTY, EMERY COUNTY, GRAND COUNTY,
IRON COUNTY, SALT LAKE COUNTY,
SUMMIT COUNTY, TOOELE COUNTY, UTAH
COUNTY, WASHINGTON COUNTY, AND
WEBER COUNTY,

Cross-Petitioners,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 17-978

Account No: 11971298-007

Tax Type: Property Tax / Centrally Assessed

Tax Year: 2017

Judge: Phan

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on Petitioner's and Cross-Petitioners' appeal of the property tax assessment on the subject property. Petitioner, Cross-Petitioners and Respondent have agreed that an adjustment to Respondent's initial valuation from \$73,297,770 to \$55,000,000 for the 2017 tax year is necessary.

Each affected county had standing to object to the assessment of the subject property pursuant to Utah Code Ann. §59-2-1007, but elected not to do so.

ORDER

Based on the foregoing, the Utah State Tax Commission hereby finds the market value of the subject property for the tax year 2017 is \$55,000,000.

Appeal No. 17-978

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.





Jane Phan
Administrative Law Judge

BY ORDER OF THE COMMISSION:

DATED this **15** day of **February**, 2022.

EXCUSED

John L. Valentine
Commission Chair


Rebecca L. Rockwell
Commissioner
Michael J. Cragun
Commissioner
Jennifer N. Fresques
Commissioner

NOTICE: An order approving a stipulated agreement constitutes final agency action subject to judicial review pursuant to Utah Code Ann. §§59-1-601 and 63-46b-13 et.seq. Any action to enforce the agreement may be brought pursuant to Utah Code Ann. §63-46b-19.

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Attorneys for Petitioner Level 3 Communications LLC

BEFORE THE UTAH STATE TAX COMMISSION

<p>LEVEL 3 COMMUNICATIONS LLC, Petitioner, v. PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.</p>	<p>STIPULATION OF SETTLEMENT AND MOTION TO APPROVE</p> <p>Appeal No. 17-978 Judge Jane Phan</p>
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STIPULATION

Petitioner, Level 3 Communications LLC, Respondent, the Property Tax Division of Utah State Tax Commission, and Respondents, Beaver County, Box Elder County, Carbon County, Emery County, Grand County, Iron County, Millard County, Morgan County, Salt Lake County Summit County, Tooele County, Wasatch County, Washington County, and Weber County (collectively the “Parties”) hereby AGREE and STIPULATE as follows:

Recitals

A. This matter involves the valuation for property tax purposes of the tangible taxable property of Level 3 Communications LLC (“Level 3”) located in the state of Utah for the 2017 Tax Year.

B. The Property Tax Division of the Utah State Tax Commission issued an assessment of the subject property for the 2017 Tax Year equal to \$73,297,770.

C. Level 3 timely appealed this assessment to the Utah State Tax Commission (the “Commission”).

D. The Parties have participated in settlement discussions and as a result of these discussions now desire to settle the above captioned matter as set forth herein.

Agreement

1. The Parties agree that the fair market value of the subject property shall be set at \$55,000,000 for the 2017 tax year and agree that such value falls within a reasonable range of fair market value.

2. Level 3 agrees to waive any interest associated with the refund so long as the refunds are issued within 90 days of the date the Commission signs an order approving the settlement. Refunds paid after the 90-day period will include interest.

3. The Parties acknowledge that by entering this Stipulation, none of the Parties concede the correctness of any issue advanced by the Parties in the arguments or pleadings related to this case and agree that each Party reserves the right to raise such issues in future valuation years as may be appropriate.

4. Each individual executing this Stipulation of Settlement (“Stipulation”) hereby represents and warrants that he or she has been duly authorized to sign this Stipulation on behalf of their client Party.

5. The Parties understand that this Stipulation is subject to approval by the Commission and shall become final and conclusive among the Parties after a written order of approval is executed by the Commission approving this Stipulation.

6. Should the Commission decline to approve this Stipulation, this Stipulation shall be void and shall not be admissible as evidence against any Party in any future proceeding, and this case shall be reinstated before the Commission and proceed to a formal hearing.

7. This Stipulation shall be binding on the Parties and shall constitute a full resolution of this matter.

MOTION FOR APPROVAL

The Parties believe that the above Stipulation fairly resolves the issues presented in the above captioned case. Accordingly, the Parties respectfully request that the Commission issue an order resolving this case as set forth in the above Stipulation. For the convenience of the Commission, a proposed form of order is attached hereto as Exhibit A.

DATED this 3rd day of January, 2022.

CRAPO | DEEDS PLLC

/s/ David J. Crapo

David J. Crapo

John T. Deeds

Attorneys for Level 3 Communications LLC

DATED this 3rd day of January, 2022.

UTAH ATTORNEY GENERAL'S OFFICE

/s/ John C. McCarrey

John C. McCarrey

Attorneys for the Property Tax Division

DATED this 3rd day of January, 2022.

SALT LAKE COUNTY DISTRICT
ATTORNEY'S OFFICE

/s/ Timothy A. Bodily
Timothy A. Bodily
Attorneys for Salt Lake County

DATED this 3rd day of January, 2022.

PETERS SCOFIELD

/s/ Thomas W. Peters
Thomas W. Peters
*Attorneys for Beaver, Box Elder, Carbon,
Emery, Grand, Iron, Millard, Morgan,
Summit, Tooele, and Wasatch Counties*

DATED this 3rd day of January, 2022.

WASHINGTON COUNTY ATTORNEY'S
OFFICE

/s/ Steven Scott
Steven Scott
Attorneys for Washington County

DATED this 3rd day of January, 2022.

WEBER COUNTY ATTORNEY'S OFFICE

/s/ Courtlan Erickson
Courtlan Erickson
Attorneys for Weber County



Utah State Tax Commission
 Property Tax Division - Centrally Assessed
2017 Revised Notice of Valuation
County Breakout Report

Taxpayer: LEVEL 3 COMMUNICATIONS LLC
 Appeal Number: 17-978 & 17-978

Taxpayer Number: 11971298-007-PCA
 Industry: Telecommunications

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Beaver				
	002-0000	\$5,773,230	\$4,332,023	-\$1,441,207
	005-0000	\$47,745	\$35,826	-\$11,919
Beaver County Total		\$5,820,975	\$4,367,849	-\$1,453,126
Box Elder				
	101-0000	\$2,795,217	\$2,097,429	-\$697,788
	103-0000	\$220,746	\$165,640	-\$55,106
	104-0000	\$118,629	\$89,015	-\$29,614
	105-0000	\$70,224	\$52,694	-\$17,530
	116-0000	\$344,879	\$258,785	-\$86,094
	118-0000	\$91,421	\$68,599	-\$22,822
	124-0000	\$103	\$77	-\$26
	128-0000	\$2,288,347	\$1,717,093	-\$571,254
	132-0000	\$184,986	\$138,807	-\$46,179
	133-0000	\$518	\$388	-\$130
	134-0000	\$801	\$600	-\$201
	135-0000	\$4,137	\$3,104	-\$1,033
	136-0000	\$564	\$424	-\$140
	147-0000	\$196,354	\$147,337	-\$49,017
	152-0000	\$111,757	\$83,858	-\$27,899
	157-0000	\$117,817	\$88,405	-\$29,412
	159-0000	\$705	\$529	-\$176
	162-0000	\$38,865	\$29,163	-\$9,702
	163-0000	\$2,788	\$2,092	-\$696
Box Elder County Total		\$6,588,858	\$4,944,039	-\$1,644,819
Cache				
	027-0000	\$657	\$493	-\$164
Cache County Total		\$657	\$493	-\$164
Carbon				
	001-0000	\$80,688	\$60,544	-\$20,144
	002-0000	\$9,268	\$6,955	-\$2,313
	002-0001	\$3,329	\$2,499	-\$830
	003-0000	\$23,714	\$17,794	-\$5,920
	008-0000	\$33,916	\$25,449	-\$8,467



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County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Carbon				
	009-0000	\$20,836	\$15,634	-\$5,202
	Carbon County Total	\$171,751	\$128,875	-\$42,876
Davis				
	003-0000	\$623	\$468	-\$155
	004-0000	\$3,365	\$2,525	-\$840
	005-0000	\$652	\$489	-\$163
	008-0000	\$111,908	\$83,972	-\$27,936
	013-0000	\$124,718	\$93,584	-\$31,134
	017-0000	\$79,955	\$59,996	-\$19,959
	023-0000	\$62,166	\$46,647	-\$15,519
	024-0000	\$12,428	\$9,326	-\$3,102
	028-0000	\$4,201	\$3,152	-\$1,049
	033-0000	\$298	\$223	-\$75
	034-0000	\$123,896	\$92,967	-\$30,929
	035-0000	\$35,477	\$26,621	-\$8,856
	039-0000	\$117,658	\$88,287	-\$29,371
	040-0000	\$471	\$353	-\$118
	044-0000	\$110,387	\$82,831	-\$27,556
	045-0000	\$1,103	\$828	-\$275
	046-0000	\$1,739	\$1,305	-\$434
	047-0000	\$53	\$40	-\$13
	054-0000	\$2,487	\$1,866	-\$621
	057-0000	\$82,806	\$62,134	-\$20,672
	063-0000	\$392	\$294	-\$98
	070-0000	\$45,773	\$34,347	-\$11,426
	077-0000	\$69,495	\$52,147	-\$17,348
	078-0000	\$12,646	\$9,489	-\$3,157
	081-0000	\$18,965	\$14,230	-\$4,735
	082-0000	\$460	\$345	-\$115
	088-0000	\$14,467	\$10,857	-\$3,610
	090-0000	\$30,582	\$22,947	-\$7,635
	113-0000	\$1,239	\$929	-\$310
	503-0000	\$5,197	\$3,900	-\$1,297
	505-0000	\$1,751	\$1,314	-\$437



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Davis				
	557-0000	\$3,044	\$2,284	-\$760
	613-0000	\$3	\$2	-\$1
	670-0000	\$12,192	\$9,148	-\$3,044
	770-0000	\$2,987	\$2,241	-\$746
	913-0000	\$18,371	\$13,785	-\$4,586
Davis County Total		\$1,113,955	\$835,873	-\$278,082
Duchesne				
	016-0000	\$4	\$3	-\$1
Duchesne County Total		\$4	\$3	-\$1
Emery				
	006-0000	\$18,011	\$13,514	-\$4,497
	009-0000	\$209,193	\$156,970	-\$52,223
	019-0000	\$15,377	\$11,538	-\$3,839
	066-0000	\$33,492	\$25,131	-\$8,361
Emery County Total		\$276,073	\$207,153	-\$68,920
Grand				
	001-0000	\$2,905	\$2,180	-\$725
	004-0000	\$288,454	\$216,446	-\$72,008
	007-0000	\$3,068	\$2,302	-\$766
Grand County Total		\$294,427	\$220,928	-\$73,499
Iron				
	006-0000	\$337	\$253	-\$84
	007-0000	\$2,844,141	\$2,134,140	-\$710,001
	010-0001	\$790,061	\$592,834	-\$197,227
	013-0000	\$176	\$133	-\$43
Iron County Total		\$3,634,715	\$2,727,360	-\$907,355
Juab				
	005-0000	\$849,580	\$637,494	-\$212,086
	009-0000	\$647,016	\$485,497	-\$161,519
Juab County Total		\$1,496,596	\$1,122,991	-\$373,605



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Industry: Telecommunications

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Millard				
	001-0000	\$2,226	\$1,671	-\$555
	006-0000	\$2,181,688	\$1,637,059	-\$544,629
	007-0000	\$29,391	\$22,054	-\$7,337
	010-0000	\$102,821	\$77,153	-\$25,668
	012-0000	\$1,579,579	\$1,185,258	-\$394,321
	013-0000	\$257,062	\$192,891	-\$64,171
	015-0000	\$480,177	\$360,307	-\$119,870
	Millard County Total	\$4,632,944	\$3,476,393	-\$1,156,551
Morgan				
	001-0000	\$1,034,150	\$775,989	-\$258,161
	003-0000	\$25,479	\$19,119	-\$6,360
	004-0000	\$92,488	\$69,399	-\$23,089
	Morgan County Total	\$1,152,117	\$864,507	-\$287,610
Rich				
	111-0000	\$88,721	\$66,573	-\$22,148
	Rich County Total	\$88,721	\$66,573	-\$22,148
Salt Lake				
	013-0000	\$12,906,640	\$9,684,683	-\$3,221,957
	014-0000	\$163,255	\$122,501	-\$40,754
	016-0000	\$117,050	\$0	-\$117,050
	01A-0000	\$253,328	\$190,089	-\$63,239
	01B-0000	\$944	\$708	-\$236
	01C-0000	\$320	\$240	-\$80
	01F-0000	\$3,384	\$2,539	-\$845
	01G-0000	\$12,771	\$9,582	-\$3,189
	01J-0000	\$1,564	\$1,173	-\$391
	01M-0000	\$547	\$410	-\$137
	01N-0000	\$30,930	\$23,209	-\$7,721
	01Q-0000	\$192	\$145	-\$47
	020-0000	\$22,778	\$17,092	-\$5,686
	021-0000	\$5,986	\$4,490	-\$1,496
	024-0000	\$17,218	\$12,918	-\$4,300
	027-0000	\$531,509	\$398,825	-\$132,684



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Salt Lake				
	029-0000	\$14,443	\$10,838	-\$3,605
	030-0000	\$3,877	\$2,909	-\$968
	035-0000	\$5,471	\$4,107	-\$1,364
	037-0000	\$426,202	\$319,805	-\$106,397
	038-0000	\$147,616	\$110,765	-\$36,851
	039-0000	\$30,739	\$23,066	-\$7,673
	042-0000	\$9,950	\$7,466	-\$2,484
	044-0000	\$2,858	\$2,145	-\$713
	045-0000	\$90,465	\$67,881	-\$22,584
	051-0000	\$960	\$720	-\$240
	055-0000	\$67,022	\$50,290	-\$16,732
	061-0000	\$3,296	\$2,471	-\$825
	070-0000	\$7,179	\$5,387	-\$1,792
	083-0000	\$76,287	\$57,242	-\$19,045
	13A-0000	\$8,929	\$6,700	-\$2,229
	13E-0000	\$4,868,703	\$3,653,305	-\$1,215,398
	13F-0000	\$7,451	\$5,589	-\$1,862
	13G-0000	\$97	\$0	-\$97
	13M-0000	\$0	\$73	\$73
	14A-0000	\$394	\$297	-\$97
	14B-0000	\$2,672	\$2,005	-\$667
	14H-0000	\$1,455	\$1,091	-\$364
	21A-0000	\$302	\$227	-\$75
	21G-0000	\$5	\$4	-\$1
	21P-0000	\$250	\$187	-\$63
	21R-0000	\$40,768	\$30,592	-\$10,176
	23A-0000	\$1,314	\$986	-\$328
	25B-0000	\$4,830	\$0	-\$4,830
	29A-0000	\$48	\$36	-\$12
	29B-0000	\$4,783	\$3,589	-\$1,194
	29C-0000	\$245	\$184	-\$61
	29E-0000	\$6,811	\$5,111	-\$1,700
	29G-0000	\$435	\$326	-\$109
	30B-0000	\$57	\$43	-\$14
	30E-0000	\$2,284	\$1,713	-\$571



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Salt Lake				
	35D-0000	\$287	\$215	-\$72
	35F-0000	\$264,049	\$198,133	-\$65,916
	35G-0000	\$1,618	\$1,214	-\$404
	35K-0000	\$22,466	\$16,856	-\$5,610
	36D-0000	\$263	\$197	-\$66
	37G-0000	\$1,353	\$1,015	-\$338
	37R-0000	\$272	\$204	-\$68
	38J-0000	\$622	\$467	-\$155
	39E-0000	\$2,635	\$1,977	-\$658
	39G-0000	\$273	\$205	-\$68
	41B-0000	\$2,318	\$1,740	-\$578
	43G-0000	\$97,736	\$73,338	-\$24,398
	44G-0000	\$4,927	\$3,697	-\$1,230
	46B-0000	\$30,057	\$22,554	-\$7,503
	55C-0000	\$876	\$658	-\$218
	AAC-0000	\$72,345	\$54,284	-\$18,061
	ACA-0000	\$0	\$3,625	\$3,625
	ACC-0000	\$0	\$66,179	\$66,179
	ACN-0000	\$2,823	\$2,118	-\$705
	ACP-0000	\$40,957	\$30,733	-\$10,224
	ACV-0000	\$0	\$21,654	\$21,654
	Salt Lake County Total	\$20,452,491	\$15,346,817	-\$5,105,674
Summit				
	001-0000	\$19,106	\$14,336	-\$4,770
	003-0000	\$43,105	\$32,344	-\$10,761
	009-0000	\$1,418	\$1,064	-\$354
	010-0000	\$87,371	\$65,560	-\$21,811
	011-0000	\$2,787	\$2,091	-\$696
	013-0000	\$15,789	\$11,847	-\$3,942
	015-0000	\$20,321	\$15,248	-\$5,073
	017-0000	\$1,890,608	\$1,418,644	-\$471,964
	018-0000	\$100,898	\$75,710	-\$25,188
	019-0000	\$86,437	\$64,859	-\$21,578
	021-0000	\$50,828	\$38,139	-\$12,689



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Summit				
	025-0000	\$1,617,434	\$1,213,664	-\$403,770
	031-0000	\$12,075	\$9,060	-\$3,015
	032-0000	\$35,312	\$26,497	-\$8,815
	037-0000	\$109,798	\$82,389	-\$27,409
	038-0000	\$25,175	\$18,891	-\$6,284
	039-0000	\$117,801	\$88,394	-\$29,407
	042-0004	\$20,433	\$15,332	-\$5,101
	046-0000	\$68,203	\$51,177	-\$17,026
	Summit County Total	\$4,324,899	\$3,245,246	-\$1,079,653
Tooele				
	001-0000	\$133,273	\$100,003	-\$33,270
	003-0000	\$156,858	\$117,700	-\$39,158
	004-0000	\$48,941	\$36,723	-\$12,218
	006-0000	\$120,533	\$90,444	-\$30,089
	010-0000	\$1,439,230	\$1,079,947	-\$359,283
	011-0000	\$796,877	\$597,948	-\$198,929
	016-0000	\$74,195	\$55,673	-\$18,522
	017-0000	\$3,906,398	\$2,931,220	-\$975,178
	019-0000	\$930,997	\$698,586	-\$232,411
	022-0000	\$9,098	\$6,827	-\$2,271
	023-0000	\$3,460	\$2,596	-\$864
	Tooele County Total	\$7,619,860	\$5,717,667	-\$1,902,193
Uintah				
	004-0000	\$329	\$247	-\$82
	Uintah County Total	\$329	\$247	-\$82
Utah				
	010-0000	\$34,331	\$25,760	-\$8,571
	020-0002	\$6,332	\$4,751	-\$1,581
	025-0000	\$14,246	\$10,689	-\$3,557
	035-0001	\$122,918	\$92,233	-\$30,685
	038-0000	\$47,997	\$36,015	-\$11,982
	053-0001	\$904	\$678	-\$226
	060-0001	\$12,929	\$9,702	-\$3,227



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Utah				
	070-0000	\$484	\$363	-\$121
	080-0000	\$3,748	\$2,810	-\$938
	085-0000	\$1,223	\$917	-\$306
	090-0000	\$169,600	\$127,260	-\$42,340
	095-0000	\$13,529	\$10,152	-\$3,377
	110-0000	\$15,772	\$11,834	-\$3,938
	110-0004	\$377	\$283	-\$94
	120-0000	\$4,686	\$3,516	-\$1,170
	125-0000	\$222,785	\$167,170	-\$55,615
	130-0000	\$11,465	\$8,603	-\$2,862
	150-0000	\$2,578	\$1,935	-\$643
	155-0000	\$527	\$396	-\$131
	210-0000	\$3,625	\$2,720	-\$905
	Utah County Total	\$690,056	\$517,787	-\$172,269
Wasatch				
	008-0000	\$715	\$537	-\$178
	012-0003	\$10,403	\$7,806	-\$2,597
	Wasatch County Total	\$11,118	\$8,343	-\$2,775
Washington				
	008-0001	\$5	\$4	-\$1
	015-0000	\$45	\$34	-\$11
	015-0003	\$311,459	\$233,707	-\$77,752
	035-0000	\$39,102	\$29,341	-\$9,761
	Washington County Total	\$350,611	\$263,086	-\$87,525
Weber				
	006-0000	\$78,357	\$58,796	-\$19,561
	010-0000	\$17,506	\$13,136	-\$4,370
	011-0000	\$29,155	\$21,877	-\$7,278
	016-0000	\$26,453	\$19,850	-\$6,603
	017-0000	\$53,690	\$40,287	-\$13,403
	019-0000	\$4,592	\$3,445	-\$1,147
	020-0000	\$22,941	\$17,214	-\$5,727
	022-0000	\$24,467	\$18,359	-\$6,108



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Weber				
	023-0000	\$44,693	\$33,536	-\$11,157
	025-0000	\$631,233	\$473,654	-\$157,579
	026-0000	\$131,273	\$98,502	-\$32,771
	038-0000	\$20,080	\$15,067	-\$5,013
	041-0000	\$113,818	\$85,405	-\$28,413
	055-0000	\$108,918	\$81,728	-\$27,190
	065-0000	\$1,892	\$1,420	-\$472
	069-0000	\$488	\$366	-\$122
	075-0000	\$214	\$161	-\$53
	093-0000	\$8,205	\$6,157	-\$2,048
	139-0000	\$9,058	\$6,797	-\$2,261
	145-0000	\$44,155	\$33,133	-\$11,022
	200-0000	\$10,384	\$7,792	-\$2,592
	239-0000	\$2,039	\$1,531	-\$508
	243-0000	\$9,737	\$7,306	-\$2,431
	251-0000	\$5,072	\$3,806	-\$1,266
	277-0000	\$10,547	\$7,914	-\$2,633
	280-0000	\$10,547	\$7,914	-\$2,633
	292-0000	\$2,764	\$2,074	-\$690
	313-0000	\$525	\$394	-\$131
	323-0000	\$7,724	\$5,796	-\$1,928
	324-0000	\$6,294	\$4,723	-\$1,571
	329-0000	\$7,709	\$5,785	-\$1,924
	330-0000	\$13,610	\$10,212	-\$3,398
	359-0000	\$105,315	\$79,025	-\$26,290
	361-0000	\$12,823	\$9,622	-\$3,201
	362-0000	\$12,800,502	\$9,605,053	-\$3,195,449
	364-0000	\$1,490	\$1,118	-\$372
	367-0000	\$9,562	\$7,175	-\$2,387
	368-0000	\$15,127	\$11,351	-\$3,776
	370-0000	\$3,667	\$2,752	-\$915
	413-0000	\$15	\$11	-\$4
	489-0000	\$169,953	\$127,526	-\$42,427
Weber County Total		\$14,576,594	\$10,937,770	-\$3,638,824



Utah State Tax Commission
Property Tax Division - Centrally Assessed
2017 Revised Notice of Valuation
County Breakout Report

Taxpayer: LEVEL 3 COMMUNICATIONS LLC

Taxpayer Number: 11971298-007-PCA

Appeal Number: 17-978 & 17-978

Industry: Telecommunications

<u>County</u>	<u>Tax Area</u>	<u>Original Valuation</u>	<u>Revised Valuation</u>	<u>Change in Valuation</u>
TOTAL VALUE		\$73,297,751	\$55,000,000	-\$18,297,751

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Level 3 Communications LLC (Petitioner) vs Property Tax Division (Respondent)

17-978

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

Respondent

John McCarrey
160 East 300 South, 5th Floor
Salt Lake City, UT 84114-0874

Attorney for Respondent

Carbon County Auditor
751 East 100 North Ste 1100
Price, UT 84501

Affected County / Petitioner

Iron County Auditor
P.O. Box 457
Parowan, UT 84761

Affected County / Petitioner

Juab County Auditor
160 N Main
Nephi, UT 84648

Affected County

Millard County Auditor
50 S Main
Fillmore, UT 84631

Affected County

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

Affected County / Petitioner

Morgan County Auditor
P.O. Box 886
Morgan, UT 84050

Affected County

Summit County Auditor
PO Box 128
Coalville, UT 84017

Affected County / Petitioner

**** CERTIFICATION ****

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



February 16, 2022

Date

Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Level 3 Communications LLC (Petitioner) vs Property Tax Division (Respondent)

17-978

Tooele County Auditor
47 South Main
Tooele, UT 84074

Petitioner

Rich County Auditor
P.O. Box 218
Randolph, UT 84064

Affected County

Uintah County Auditor
147 E Main
Vernal, UT 84078

Affected County

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

Affected County

Beaver County Auditor
PO Box 392
Beaver, UT 84501

Affected County / Petitioner

Emery County Auditor
P.O. Box 907
Castle Dale, UT 84513

Affected County / Petitioner

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

Affected County

Cache County Auditor
179 North Main #102
Logan, UT 84321

Affected County

Grand County Auditor
125 East Center
Moab, UT 84532

Affected County / Petitioner

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Utah State Tax Commission

Level 3 Communications LLC (Petitioner) vs Property Tax Division (Respondent)

17-978

Utah County BOE

111 S University Ave
Provo, UT 84601

Affected County / Petitioner

Wasatch County Auditor

25 North Main
Heber, UT 84032

Affected County

Washington County Auditor

197 East Tabernacle
St George, UT 84770

Affected County / Petitioner

Weber County Auditor

2380 Washington Blvd.
Ogden, UT 84401

Affected County / Petitioner

Salt Lake County Auditor

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

Affected County / Petitioner

G. Michael Edwards

Deputy Iron County Attorney
82 North 100 East Ste 201
PO Box 428
Cedar City, UT 84720

Attorney for Petitioner

Thomas Peters

7430 Creek Road Ste 303
Sandy, UT 84093

Attorney for Petitioner

Steven Scott

33 North 100 West Ste 200
St George, UT 84770

Attorney for Petitioner

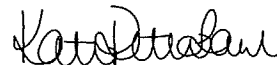
Michael Kendall

61 S Main Street
Farmington, UT 84025

Attorney for Petitioner

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Certificate of Mailing
Utah State Tax Commission

Level 3 Communications LLC (Petitioner) vs Property Tax Division (Respondent)

17-978

Neal Geddes

Chief Civil Deputy
Davis County Attorney's Office
PO Box 618
Farmington, UT 84025

Attorney for Petitioner

Timothy Bodily

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

Attorney for Petitioner

Helen Strachan

Summit County Attorney's Office
60 N. Main Street
PO Box 128
Coalville, UT 84017

Attorney for Petitioner

Paul Jones

180 N University Ave Ste 140
Provo, UT 84601

Attorney for Petitioner

Courtlan Erickson

Deputy County Attorney
Weber County Attorney's Office
2380 Washington Blvd Ste 230
Ogden, UT 84401-1464

Attorney for Petitioner

David J Crapo & John T Deeds

106 West 500 South Ste 100
Bountiful, UT 84010

Attorney for Petitioner

Level 3 Communications LLC

1025 Eldorado BLVD BLDG 2000
Broomfield, CO 80021

Petitioner

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Signature