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PROPERTY TAX DIVISION

BEFORE THE UTAH STATE TAX COMMISSION

<p>PIONEER PIPELINE COMPANY,  Petitioner,  v.  PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,  Respondent.</p>	<p><b>ORDER OF APPROVAL</b></p> <p>Appeal No. 18-1414</p> <p>Account No. 14220179-002PCA Tax Type: Property Tax/Centrally Assessed Tax Year: 2018</p> <p>Judge: Marshall</p>
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STATEMENT OF THE CASE


This matter came before the Utah State Tax Commission on Petitioner's appeal of the property tax assessment on the subject property. Petitioner and Respondent have agreed that an adjustment to Respondent's initial valuation from \$47,223,000 to \$46,650,600 for the 2018 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 2018 is \$46,650,600.

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.

  
\_\_\_\_\_  
Jan Marshall  
Administrative Law Judge

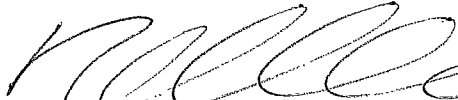
Appeal No. 18-1414

BY ORDER OF THE COMMISSION:


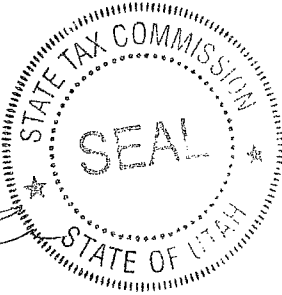
DATED this 5 day of September, 2019.

**EXCUSED**

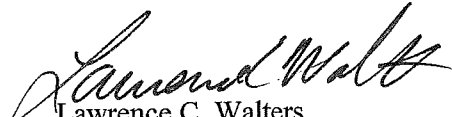
John L. Valentine  
Commission Chair



Rebecca L. Rockwell  
Commissioner



Michael J. Cragun  
Commissioner



Lawrence C. Walters  
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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RECEIVED

JUN 24 2019

APPEALS UNIT

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

BEFORE THE UTAH STATE TAX COMMISSION

<p>PIONEER PIPELINE COMPANY,  Petitioner,  vs.  PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,  Respondent,</p>	<p><b>STIPULATION AND SETTLEMENT AGREEMENT</b></p> <p>Appeal No. 18-1414  Account No. 14220179-002-PCA  Tax Type: Centrally Assessed</p>
<p>APPEARING COUNTIES,  Affected Parties in Interest.</p>	

## STIPULATION

The parties in the above-captioned appeal, Pioneer Pipeline Company (“Pioneer”), the Property Tax Division of the Utah State Tax Commission (“Division”), Davis, Summit, and Weber Counties (the “County Parties”), hereby stipulate to a resolution and settlement of this appeal as follows:

1. This Stipulation and Settlement Agreement concerns Pioneer’s 2018 Utah property tax appeal and County Parties’ timely requests to be made parties to this appeal;

2. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for property tax year 2018, and recognize the considerable costs and risks inherent in the potential litigation of these matters;

3. The parties mutually desire to avoid these costs and risks and fully settle and resolve this appeal for the enumerated property tax year, 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 Value”:

<b>Tax Year</b>	<b>Original Assessed Taxable Value</b>	<b>Stipulated Taxable Value</b>
2018	\$47,223,000	\$46,650,600

5. The parties further stipulate that the amount identified as the “Stipulated Taxable Value” falls within the parties’ opinion of a reasonable range of fair market value;

6. The parties understand that this Stipulation is subject to approval by the Utah State Tax Commission and shall become final and conclusive between the parties after a written Order of Approval executed by the Tax Commissioners approving the Stipulation;

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

8. The parties further stipulate that the above-captioned 2018 Utah property tax appeal shall be dismissed when the Tax Commission’s Order of Approval becomes final;

9. The parties recognize that the Tax Commission will have to send an Order to Show Cause why this stipulated value should not be approved to affected, but not appearing, Morgan and Rich Counties;

10. This Stipulation shall be binding on the parties and shall constitute full resolution of Pioneer’s appeal and County Parties’ requests to become parties to this appeal.

STIPULATED this 20th day of June, 2019

PIONEER PIPELINE

/s/ Christina M. Hyden

CHRISTINA M. HYDEN  
[christina.m.hyden@p66.com](mailto:christina.m.hyden@p66.com)

PROPERTY TAX DIVISION

/s/ Laron J. Lind

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SUMMIT COUNTY

/s/ Thomas W. Peters

THOMAS W. PETERS  
*Peters | Scofield*  
*Attorneys for Summit County*

DAVIS COUNTY

/s/ Neal C. Geddes

NEAL C. GEDDES  
*Chief Civil Deputy Davis County Attorney's Office*  
*Attorney for Davis County*

WEBER COUNTY

/s/ Courtlan Erickson

COURTLAN ERICKSON  
*Deputy Weber County Attorney*  
*Attorney for Weber County*



Utah State Tax Commission  
 Property Tax Division - Centrally Assessed  
 2018 Revised Notice of Valuation  
 County Breakout Report

Taxpayer: PIONEER PIPELINE COMPANY

Taxpayer Number: 14220179-002-PCA

Appeal Number: 18-1414 & 18-1414

Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Davis				
	008-0000	\$216,002	\$213,384	-\$2,618
	023-0000	\$246,243	\$243,258	-\$2,985
	024-0000	\$26,785	\$26,460	-\$325
	028-0000	\$59,617	\$58,895	-\$722
	033-0000	\$25,057	\$24,753	-\$304
	034-0000	\$116,642	\$115,228	-\$1,414
	035-0000	\$25,057	\$24,753	-\$304
	036-0000	\$17,280	\$17,070	-\$210
	039-0000	\$324,003	\$320,076	-\$3,927
	040-0000	\$10,369	\$10,243	-\$126
	044-0000	\$10,018,910	\$9,897,468	-\$121,442
	046-0000	\$114,049	\$112,666	-\$1,383
	047-0000	\$25,920	\$25,606	-\$314
	048-0000	\$12,097	\$11,950	-\$147
	057-0000	\$190,082	\$187,778	-\$2,304
	070-0000	\$8,038,860	\$7,941,419	-\$97,441
	077-0000	\$37,152	\$36,702	-\$450
	081-0000	\$7,776	\$7,681	-\$95
	082-0000	\$35,424	\$34,994	-\$430
	088-0000	\$203,907	\$201,435	-\$2,472
	090-0000	\$14,688	\$14,510	-\$178
	557-0000	\$6,912	\$6,829	-\$83
	623-0000	\$51,840	\$51,212	-\$628
	770-0000	\$7,776	\$7,681	-\$95
	<b>Davis County Total</b>	<b>\$19,832,448</b>	<b>\$19,592,051</b>	<b>-\$240,397</b>
Morgan				
	001-0000	\$20,054,487	\$19,811,406	-\$243,081
	004-0000	\$148,609	\$146,808	-\$1,801
	<b>Morgan County Total</b>	<b>\$20,203,096</b>	<b>\$19,958,214</b>	<b>-\$244,882</b>
Rich				
	111-0000	\$6,970,837	\$6,886,342	-\$84,495
	<b>Rich County Total</b>	<b>\$6,970,837</b>	<b>\$6,886,342</b>	<b>-\$84,495</b>



Utah State Tax Commission  
Property Tax Division - Centrally Assessed  
2018 Revised Notice of Valuation  
County Breakout Report

Taxpayer: PIONEER PIPELINE COMPANY

Taxpayer Number: 14220179-002-PCA

Appeal Number: 18-1414 & 18-1414

Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Summit				
	038-0000	\$176,874	\$174,730	-\$2,144
	<b>Summit County Total</b>	<b>\$176,874</b>	<b>\$174,730</b>	<b>-\$2,144</b>
Weber				
	058-0000	\$39,745	\$39,263	-\$482
	<b>Weber County Total</b>	<b>\$39,745</b>	<b>\$39,263</b>	<b>-\$482</b>
<b>TOTAL VALUE</b>		<b>\$47,223,000</b>	<b>\$46,650,600</b>	<b>-\$572,400</b>



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

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**Pioneer Pipeline Company vs Property Tax Division**

**18-1414**

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

**Respondent**

**Davis County Auditor**  
PO Box 618  
Farmington, UT 84025

**Affected County / Petitioner**

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

**Affected County**

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

**Affected County**

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

**Affected County / Petitioner**

**Weber County Auditor**  
2380 Washington Blvd.  
Ogden, UT 84401

**Affected County / Petitioner**

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**Attorney for Petitioner**

**Helen Strachan**  
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**Attorney for Petitioner**

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**Attorney for Respondent**

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

**Attorney for Petitioner**

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

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**Pioneer Pipeline Company vs Property Tax Division**

**18-1414**

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**Courtlan Erickson**

Deputy County Attorney  
Weber County Attorney's Office  
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Ogden, UT 84401-1464

**Attorney for Petitioner**

**Pioneer Pipeline Company**

Christina M Hyden  
PO Box 5600  
Bartlesville, OK 74005

**Petitioner**

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

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

9-5-19

\_\_\_\_\_  
Date

*Susan Waters*

\_\_\_\_\_  
Signature

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