
BEFORE THE UTAH STATE TAX COMMISSION

SLC PIPELINE LLC,

Petitioner,

DAVIS COUNTY and SUMMIT COUNTY,

Cross-Petitioners,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 18-1426

Account No. 13361269-003-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2018

Judge: Marshall

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 \$224,000,000 to \$165,500,000 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 \$165,500,000.

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. 18-1426

BY ORDER OF THE COMMISSION:

DATED this 10 day of June, 2021.



John L. Valentine
Commission Chair



Rebecca L. Rockwell
Commissioner



Michael J. Cragun
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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BEFORE THE UTAH STATE TAX COMMISSION

<p>SLC PIPELINE LLC, DAVIS COUNTY AND SUMMIT COUNTY,</p> <p style="text-align: center;">Petitioners,</p> <p style="text-align: center;">vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p>STIPULATION</p> <p>Appeal No. 18-1426</p> <p>Tax Type: Centrally Assessed Property</p>
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STIPULATION

The parties, Petitioner SLC Pipeline LLC (“SLC Pipeline”), interveners Davis County and Summit County and appearing Morgan County (the “Counties”) and the Property Tax Division of the Utah State Tax Commission (the “Division”), in the above-captioned appeal for property tax

year 2018, by and through their respective representatives, hereby stipulate to a resolution and settlement of the above-captioned appeal as follows:

1. This Stipulation concerns SLC Pipeline’s 2018 property tax assessment.
2. Davis, Morgan, and Summit Counties are parties. In addition, Rich County is impacted by this proposed settlement because SLC Pipeline has property in Rich County. The parties recognize the that the Commission will have to issue an order to show cause to Rich County if the Commission accepts this stipulated settlement.
3. 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 potential litigation.
4. The parties mutually desire to avoid these costs and risks and fully settle and resolve SLC Pipeline’s and the intervening counties’ appeals for the 2018 property tax year, without further litigation, in a fair, reasonable, and economic fashion.
5. The parties agree to resolve and settle the above-captioned appeal by stipulating to the following “Stipulated Taxable Value.”

<u>Tax Year</u>	<u>Original Assessed Taxable Value</u>	<u>Stipulated Taxable Value</u>
2018	\$224,000,000	\$165,500,000

6. The parties further stipulate that the “Stipulated Taxable Value” of SLC Pipeline’s taxable property falls within a reasonable range of fair market under Utah law for the 2018 property tax year at issue.

7. SLC Pipeline operates only in Utah so its unit value, the Stipulated Taxable Value, is the same as the Utah value. The impact of the proposed change to the Utah assessed values is set forth in the County Breakout Report for 2018 attached as Exhibit “A.”

8. 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 upon approval by the Utah State Tax Commission after Rich County has had an opportunity to respond, as evidenced by a written order executed by the Tax Commissioners.

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

10. The parties agree that the above-captioned 2018 Utah property tax appeal shall be dismissed when the Tax Commission’s Order of Approval becomes final. The parties further recognize that approval of this Stipulation shall terminate Appeal No. 18-1426 before all administrative remedies are exhausted and, therefore, precludes judicial review of the issues raised in this appeal.

11 Unless the Tax Commission fails to approve it, this Stipulation shall be binding on the parties and shall constitute full resolution of SLC Pipeline’s and the intervening counties’ appeals.

STIPULATED this 24th day of March, 2021 by:

FRONTIER ASPEN, LLC

PROPERTY TAX DIVISION

/s/ Leslie Simmons

/s/ Laron J. Lind

Leslie Simmons
Holly Frontier Corporation, and

Laron Lind
Michelle A. Lombardi
Assistant Utah Attorneys General
Attorneys for the Property Tax Division

DAVIS AND SUMMIT COUNTIES

/s/ Thomas W. Peters

Thomas W. Peters
Peters|Scofield
Attorneys for Davis, Morgan, and Summit Counties



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

Taxpayer: SLC PIPELINE LLC
Appeal Number: 18-1426 & 18-1426

Taxpayer Number: 14551342-002-PCA
Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Davis				
	008-0000	\$7,630,321	\$5,637,581	-\$1,992,740
	023-0000	\$8,309,236	\$6,139,189	-\$2,170,047
	028-0000	\$5,179,234	\$3,826,622	-\$1,352,612
	033-0000	\$2,585,874	\$1,910,545	-\$675,329
	034-0000	\$384,387	\$284,000	-\$100,387
	039-0000	\$2,011,411	\$1,486,110	-\$525,301
	044-0000	\$2,580,881	\$1,906,856	-\$674,025
	046-0000	\$4,697,503	\$3,470,700	-\$1,226,803
	048-0000	\$2,528,465	\$1,868,129	-\$660,336
	057-0000	\$5,071,904	\$3,747,322	-\$1,324,582
	070-0000	\$2,530,961	\$1,869,974	-\$660,987
	077-0000	\$2,545,936	\$1,881,037	-\$664,899
	082-0000	\$2,503,504	\$1,849,687	-\$653,817
	088-0000	\$1,692,299	\$1,250,337	-\$441,962
	524-0000	\$7,445,617	\$5,501,114	-\$1,944,503
	Davis County Total	\$57,697,533	\$42,629,203	-\$15,068,330
Morgan				
	001-0000	\$101,158,556	\$74,739,913	-\$26,418,643
	004-0000	\$6,854,061	\$5,064,050	-\$1,790,011
	Morgan County Total	\$108,012,617	\$79,803,963	-\$28,208,654
Rich				
	111-0000	\$20,307,590	\$15,004,047	-\$5,303,543
	Rich County Total	\$20,307,590	\$15,004,047	-\$5,303,543
Summit				
	017-0000	\$9,035,581	\$6,675,842	-\$2,359,739
	037-0000	\$25,816,297	\$19,074,095	-\$6,742,202
	039-0000	\$3,130,382	\$2,312,850	-\$817,532
	Summit County Total	\$37,982,260	\$28,062,787	-\$9,919,473
TOTAL VALUE		\$224,000,000	\$165,500,000	-\$58,500,000

Utah State Tax Commission
USTC - Appeal
Certificate of Mailing

SLC Pipeline LLC vs Property Tax Division

18-1426

Property Tax Division
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Salt Lake City, UT 84134

Respondent

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Affected County

Rich County Auditor
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Affected County

Summit County Auditor
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Affected County / Petitioner

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