
BEFORE THE UTAH STATE TAX COMMISSION

UTAH RAILWAY COMPANY,

Petitioner,

CARBON COUNTY, DAVIS COUNTY,
EMERY COUNTY, and WEBER COUNTY,

Cross-Petitioners,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 19-1576

Account No. 11983462-006-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2019

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 \$18,449,340 to \$17,567,460 for the 2019 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 2019 is \$17,567,460.

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. 19-1576

BY ORDER OF THE COMMISSION:

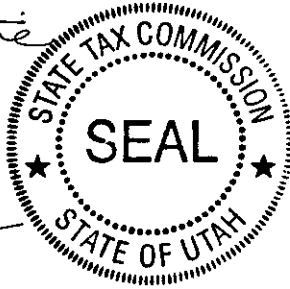
DATED this 13 day of April, 2021.

John L. Valentine

John L. Valentine
Commission Chair

Rebecca L. Rockwell

Rebecca L. Rockwell
Commissioner



Michael J. Cragun

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.

BEFORE THE UTAH STATE TAX COMMISSION

UTAH RAILWAY COMPANY,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

STIPULATION OF SETTLEMENT

Appeal No. 19-1576

Judge Jan Marshall

Utah Railway Company ("Utah Railway"), the appearing counties, and the Property Tax Division of the Utah State Tax Commission ("Division") stipulate as follows:

1. Utah Railway is subject to central assessment under Utah law. It owns property in Davis, Weber, Emery, Carbon, Salt Lake, and Utah Counties.
2. For the 2019 tax year, the Division assessed Utah Railway's Utah taxable value at \$18,449,340.
3. Of the counties in which Utah Railway has property, Davis County, Weber County, Emery County, and Carbon County cross-appealed the assessment.
4. The parties have worked cooperatively to agree to a Utah Railway Utah value for 2019 that falls within a reasonable range of fair market value under Utah's tax laws.

5. The parties agree that the Utah taxable fair market value for Utah Railway for 2019 is \$17,567,460.

6. The parties recognize that the Commission will have to send an Order to Show Cause why this stipulated value should not be approved to affected, but not appearing, Salt Lake and Utah Counties.

7. The parties ask the Commission to enter an order adopting this value as the assessed Utah value for Utah Railway for 2019 and dismissing the 2019 appeal.

Dated this 22nd day of February 2021.

PROPERTY TAX DIVISION

/s/ Joshua Nelson
Joshua Nelson
UTAH ATTORNEY GENERAL'S OFFICE
Counsel for Property Tax Division

UTAH RAILWAY

/s/ Ryan Simpson *with permission
Ryan Simpson
RYAN, LLC
Representing Utah Railway Company

WEBER COUNTY

/s/ Courtlan Erickson *with permission
Courtlan Erickson
WEBER COUNTY ATTORNEY'S OFFICE
Counsel for Weber County

DAVIS COUNTY

*/s/ Robert Tripp *with permission*

Robert Tripp

DAVIS COUNTY ATTORNEY'S OFFICE

Counsel for Davis County

CARBON AND EMERY COUNTY

*/s/ Thomas W. Peters *with permission*

Thomas W. Peters

PETERS SCOFIELD

Counsel for Carbon and Emery Counties





Utah State Tax Commission
Property Tax Division - Centrally Assessed
2019 Revised Notice of Valuation
County Breakout Report

Taxpayer: UTAH RAILWAY CO
Appeal Number: 19-1576 & 19-1576

Taxpayer Number: 11983462-006-PCA
Industry: Railroad

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Carbon				
	002-0000	\$499,646	\$475,760	-\$23,886
	008-0000	\$3,432,296	\$3,268,233	-\$164,063
	009-0000	\$2,366,599	\$2,253,476	-\$113,123
	Carbon County Total	\$6,298,541	\$5,997,469	-\$301,072
Davis				
	008-0000	\$51,170	\$48,724	-\$2,446
	013-0000	\$65,673	\$62,534	-\$3,139
	017-0000	\$37,874	\$36,064	-\$1,810
	034-0000	\$37,673	\$35,872	-\$1,801
	035-0000	\$36,263	\$34,530	-\$1,733
	039-0000	\$63,056	\$60,042	-\$3,014
	044-0000	\$37,472	\$35,681	-\$1,791
	057-0000	\$45,931	\$43,735	-\$2,196
	070-0000	\$22,364	\$21,295	-\$1,069
	077-0000	\$53,791	\$51,220	-\$2,571
	078-0000	\$29,212	\$27,816	-\$1,396
	081-0000	\$26,591	\$25,320	-\$1,271
	Davis County Total	\$507,070	\$482,833	-\$24,237
Emery				
	009-0000	\$209,829	\$199,798	-\$10,031
	Emery County Total	\$209,829	\$199,798	-\$10,031
Salt Lake				
	013-0000	\$183,047	\$174,298	-\$8,749
	014-0000	\$44,172	\$42,061	-\$2,111
	01N-0000	\$49,305	\$46,948	-\$2,357
	021-0000	\$145,233	\$138,291	-\$6,942
	030-0000	\$1,296,606	\$1,234,627	-\$61,979
	035-0000	\$90,881	\$86,537	-\$4,344
	036-0000	\$5,295	\$5,042	-\$253
	045-0000	\$84,409	\$80,374	-\$4,035
	051-0000	\$32,660	\$31,100	-\$1,560
	055-0000	\$141,524	\$134,758	-\$6,766
	056-0000	\$61,312	\$58,381	-\$2,931



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Salt Lake				
	14A-0000	\$33,038	\$31,459	-\$1,579
	14B-0000	\$2,214	\$2,109	-\$105
	15A-0000	\$9,528	\$9,072	-\$456
	21G-0000	\$54,001	\$51,419	-\$2,582
	21I-0000	\$3,344	\$3,184	-\$160
	35F-0000	\$5,238	\$4,988	-\$250
	36D-0000	\$4,041	\$3,848	-\$193
	36E-0000	\$6,967	\$6,634	-\$333
	39E-0000	\$24,780	\$23,595	-\$1,185
	55C-0000	\$73,336	\$69,830	-\$3,506
	ACE-0000	\$4,836	\$4,605	-\$231
	ACN-0000	\$64,075	\$61,012	-\$3,063
	Salt Lake County Total	\$2,419,842	\$2,304,172	-\$115,670
Utah				
	010-0000	\$38,679	\$36,830	-\$1,849
	020-0002	\$63,459	\$60,425	-\$3,034
	025-0000	\$85,219	\$81,145	-\$4,074
	035-0001	\$42,307	\$40,285	-\$2,022
	060-0001	\$15,917	\$15,156	-\$761
	085-0000	\$28,207	\$26,858	-\$1,349
	090-0000	\$32,232	\$30,692	-\$1,540
	110-0000	\$4,605,147	\$4,385,024	-\$220,123
	125-0000	\$3,440,968	\$3,276,492	-\$164,476
	130-0000	\$131,046	\$124,782	-\$6,264
	Utah County Total	\$8,483,181	\$8,077,689	-\$405,492
Weber				
	016-0000	\$45,528	\$43,352	-\$2,176
	017-0000	\$15,917	\$15,156	-\$761
	025-0000	\$163,411	\$155,599	-\$7,812
	053-0000	\$25,182	\$23,978	-\$1,204
	056-0000	\$155,124	\$147,709	-\$7,415
	057-0000	\$41,704	\$39,710	-\$1,994
	058-0000	\$84,011	\$79,995	-\$4,016
	Weber County Total	\$530,877	\$505,499	-\$25,378

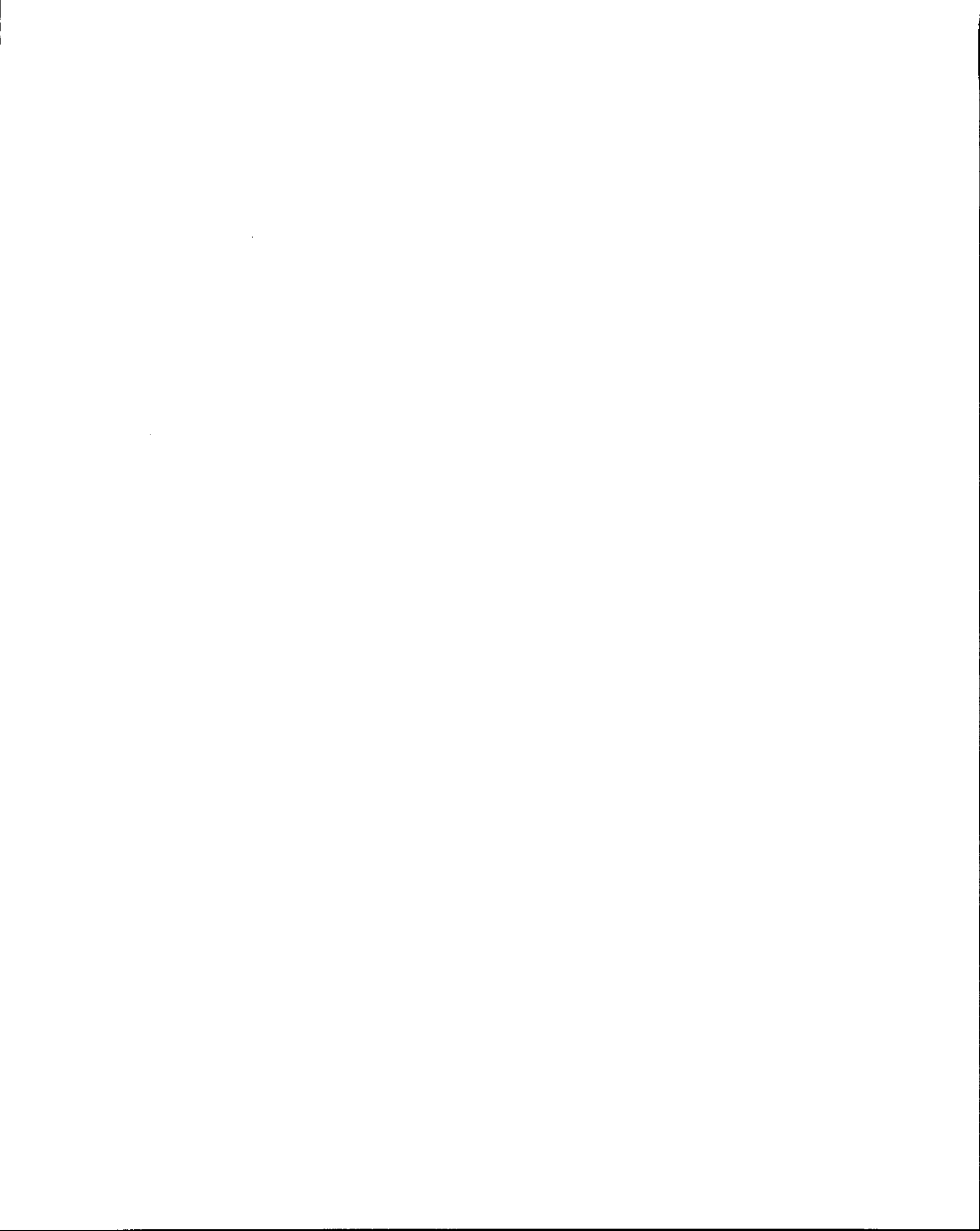


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Industry: Railroad

<u>County</u>	<u>Tax Area</u>	<u>Original Valuation</u>	<u>Revised Valuation</u>	<u>Change in Valuation</u>
TOTAL VALUE		\$18,449,340	\$17,567,460	-\$881,880



Utah State Tax Commission
USTC - Appeal
Certificate of Mailing

Utah Railway Company vs Property Tax Division

19-1576

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

Respondent

Joshua R Nelson
160 East 300 South, 5th Floor
PO Box 140874
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Attorney for Respondent

John McCarrey
PO Box 140874
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Attorney for Respondent

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Price, UT 84501

Affected County / Petitioner

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

Affected County / Petitioner

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

Affected County / Petitioner

Utah County Auditor
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Provo, UT 84606

Affected County

Weber County Auditor
2380 Washington Blvd.
Ogden, UT 84401

Affected County / Petitioner

J. Robert Tripp
98 South 100 East
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Attorney for Affected County(s)

Thomas W Peters
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Sandy, UT 84093

Attorney for Petitioner

Certificate of Mailing

Utah Railway Company vs Property Tax Division

19-1576

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

Attorney for Affected County(s)

Utah Railway Company
Christopher Nagle
3220 State Street Ste 200
Salem, OR 97301

Petitioner

Ryan Simpson
Ryan, LLC
13155 Noel Road Ste 100
Dallas, TX 75240

Representative for 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.



April 13, 2021

Date

Signature
