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BEFORE THE UTAH STATE TAX COMMISSION

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DESERET GENERATION AND  
TRANSMISSION COOPERATIVE,

Petitioner,

CARBON COUNTY, DAGGETT COUNTY,  
DUCHESNE COUNTY, EMERY COUNTY,  
MILLARD COUNTY, SALT LAKE COUNTY,  
UINTAH COUNTY AND UTAH COUNTY,

Cross-Petitioners,

vs.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

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**ORDER OF APPROVAL**

Appeal No. 19-1592

Account No: 12572089-101-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 \$335,687,720 to \$235,894,197 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 \$235,894,197.

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

Appeal No. 19-1592

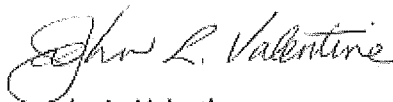
accordance with the revised assessment and to calculate refunds as appropriate.



Jan Marshall  
Administrative Law Judge

BY ORDER OF THE COMMISSION:

DATED this **25** day of **February**, 2022.



John L. Valentine  
Commission Chair

**EXCUSED**

Rebecca L. Rockwell  
Commissioner



Michael J. Cragin  
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.

LARON J. LIND #8334  
JOHN MCCARREY #5755  
JOSHUA R. NELSON # 16528  
Assistant Utah Attorneys General  
SEAN D. REYES #7969  
Utah Attorney General  
160 East 300 South, Fifth Floor  
P.O. Box 140874  
Salt Lake City, Utah 84114-0874  
Telephone: (801) 366-0375  
Email:[llind@agutah.gov](mailto:llind@agutah.gov)  
[jmccarrey@agutah.gov](mailto:jmccarrey@agutah.gov)  
[joshuanelson@agutah.gov](mailto:joshuanelson@agutah.gov)

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

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BEFORE THE UTAH STATE TAX COMMISSION

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DESERET GENERATION &  
TRANSMISSION COOPERATIVE,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent,

---

APPEARING COUNTIES,

Affected Parties in  
Interest.

**STIPULATION FOR SETTLEMENT  
AND DISMISSAL OF PETITIONS  
AND CROSS-PETITIONS**

Appeal No. 19-1592

Account No. 12572089-101-PCA

Tax Type: Centrally Assessed

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## STIPULATION AND SETTLEMENT AGREEMENT

The parties in the above-captioned appeal, Deseret Generation & Transmission Cooperative (“DG&T”), Carbon County, Daggett County, Duchesne County, Emery County, Millard County, Salt Lake County, Uintah County, and Utah County (the “Appearing Counties”) and the Property Tax Division of the Utah State Tax Commission (the “Division”) for property tax year 2019, by and through their respective representatives, hereby stipulate to a resolution and settlement of the above-captioned appeal as follows:

1. This Stipulation and Settlement Agreement concerns DG&T’s 2019 property tax appeals and the Appearing Counties’ cross-appeals for that year.

2. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for property tax year 2019 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 DG&T’s appeal and the Appearing Counties’ cross-appeals for the 2019 property tax year, without further litigation, in a fair, reasonable and economic fashion.

4. DG&T owns and operates the Bonanza Power Plant Unit 1 in Uintah County, Utah (“Bonanza”).

5. DG&T represents that, according to a settlement agreement it entered into with Region 8 of the U.S. Environmental Protection Agency and others, Bonanza’s coal consumption

has been limited to 20 million short tons (the “Cap”). DG&T forecasts that it will reach the Cap in 2032.

6. DG&T represents that it has agreed to close Bonanza when it reaches the Cap and has no plans to extend the life of Bonanza or avoid the Cap.

7. Based on DG&T’s representations, the parties stipulate that DG&T’s 2019 valuation should be reduced from \$335,687,720 to \$235,894,197. The impact of the proposed change to the assessed value is set forth in the County Breakout Report for 2020 attached as Exhibit “A”.

8. The parties further stipulate that the stipulated value amount falls within the parties’ opinion of a reasonable range of fair market value based on DG&T’s representations.

9. The impacted counties shall pay refund amounts required by the change in assessed values set forth in Exhibit “A” without any associated interest that may be due, which DG&T hereby agrees to waive. Refunds shall be paid in ordinary course, but in no event no later than 31 December 2022. For Uintah County, this represents a change in valuation of \$52,856,804 and a refund of \$645,643.

10. DG&T agrees and stipulates that it will provide timely notice to the Appearing Counties and the Division if it changes its plan to close Bonanza when it reaches the agreed Cap.

11. In the event DG&T does not close Bonanza after reaching the Cap and it is shown that DG&T misrepresented its intentions as set forth in this Stipulation and Settlement Agreement,

in addition to constituting a breach of this Stipulation and Settlement Agreement, it shall also constitute “incomplete or erroneous information furnished by the taxpayer” under Utah Code section 59-2-102(12)(a)(iii), defining “escaped property,” and the Division and the Counties shall not be limited by Utah Code section 59-2-217(1) in how far back they may assess it.

12. The parties hereby stipulate that their respective appeal and cross-appeals for 2019 are hereby withdrawn, and they jointly request the Utah State Tax Commission to enter an order of dismissal. The parties agree that they will each be responsible for their own legal expenses, including attorneys’ fees, related to these appeals.

13. The parties understand that this Stipulation and Settlement Agreement is subject to approval by the Utah State Tax Commission and its subsequent issuance of a written order of dismissal of the appeal and cross-appeals for 2019 as represented by an Order of Dismissal for Appeal No. 19-1592.

14. The signatories to this Stipulation and Settlement Agreement acknowledge that they are authorized to sign and enter this Stipulation and Settlement Agreement on behalf of the parties they represent.

15. The parties further stipulate and agree that this Stipulation and Settlement Agreement is and may be treated as a public record.

16. Should the Utah State Tax Commission decline to approve this Stipulation and Settlement Agreement, it shall be null and void and shall not be admissible as evidence against any

party in any future proceedings.

17. This Stipulation and Settlement Agreement shall be binding on the parties and shall constitute full resolution of DG&T's appeal and the Appearing Counties' cross-appeals for 2019.

STIPULATED this 12th day of January 2022 by:

DESERET GENERATION &  
TRANSMISSION COOPERATIVE

/s/David Detton\*

David Detton

Detton Law

Attorney for Taxpayer Deseret Generation &  
Transmission Cooperative

\*Signed by filer upon authorization via email on 12  
January 2022.

/s/Barton H. Kunz II

CARBON COUNTY, DAGGETT COUNTY,  
EMERY COUNTY, MILLARD COUNTY

/s/Thomas W. Peters\*

Thomas W. Peters

Peters Scofield PC

Attorneys for Appearing Counties Carbon  
County, Daggett County, Emery County, and  
Millard County

\*Signed by filer upon authorization via email on 12  
January 2022.

/s/Barton H. Kunz II

SALT LAKE COUNTY

/s/Tim Bodily\*

Tim Bodily

PROPERTY TAX DIVISION

/s/Laron Lind\*

Laron Lind

John McCarrey

Joshua Nelson

Assistant Utah Attorneys General

Attorneys for the Property Tax Division

\*Signed by filer upon authorization via email on 12  
January 2022.

/s/Barton H. Kunz II

DUCHESNE COUNTY

/s/Tyler Allred\*

Tyler Allred

Deputy Duchesne County Attorney

Attorneys for Appearing County Duchesne  
County

\*Signed by filer upon authorization via email on 12  
January 2022.

/s/Barton H. Kunz II

UINTAH COUNTY

/s/Barton H. Kunz II

Barton H. Kunz II

Deputy Salt Lake County District Attorney  
Attorneys for Appearing County Salt Lake  
County

\*Signed by filer upon authorization via email on 12  
January 2022.

/s/Barton H. Kunz II

Goebel Anderson PC  
Attorneys for Appearing County Uintah  
County

UTAH COUNTY

/s/Paul Jones\*

Paul Jones

Deputy Utah County Attorney

Attorneys for Appearing County Utah County

\*Signed by filer upon authorization via email on 12  
January 2022.

/s/Barton H. Kunz II



# EXHIBIT A

## COUNTY BREAKOUT REPORT



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

**Taxpayer:** DESERET GENERATION & TRANS COOP  
**Appeal Number:** 19-1592 & 19-1592

**Taxpayer Number:** 12572089-010-PCA  
**Industry:** Electric Utility

<u>County</u>	<u>Tax Area</u>	<u>Original Valuation</u>	<u>Revised Valuation</u>	<u>Change in Valuation</u>
Carbon				
	009-0000	\$334,888	\$235,333	-\$99,555
<b>Carbon County Total</b>		<b>\$334,888</b>	<b>\$235,333</b>	<b>-\$99,555</b>
Daggett				
	001-0000	\$60,948	\$42,829	-\$18,119
<b>Daggett County Total</b>		<b>\$60,948</b>	<b>\$42,829</b>	<b>-\$18,119</b>
Duchesne				
	021-0000	\$21,387	\$15,029	-\$6,358
	091-0000	\$15,689,789	\$11,025,515	-\$4,664,274
<b>Duchesne County Total</b>		<b>\$15,711,176</b>	<b>\$11,040,544</b>	<b>-\$4,670,632</b>
Emery				
	020-0000	\$80,020,804	\$56,232,154	-\$23,788,650
<b>Emery County Total</b>		<b>\$80,020,804</b>	<b>\$56,232,154</b>	<b>-\$23,788,650</b>
Iron				
	007-0000	\$76,926	\$54,057	-\$22,869
<b>Iron County Total</b>		<b>\$76,926</b>	<b>\$54,057</b>	<b>-\$22,869</b>
Juab				
	005-0000	\$12,044,829	\$8,464,132	-\$3,580,697
<b>Juab County Total</b>		<b>\$12,044,829</b>	<b>\$8,464,132</b>	<b>-\$3,580,697</b>
Kane				
	002-0000	\$147,928	\$103,952	-\$43,976
<b>Kane County Total</b>		<b>\$147,928</b>	<b>\$103,952</b>	<b>-\$43,976</b>
Millard				
	006-0000	\$66,623	\$46,817	-\$19,806
<b>Millard County Total</b>		<b>\$66,623</b>	<b>\$46,817</b>	<b>-\$19,806</b>
Salt Lake				
	39G-0000	\$5,774,211	\$4,057,649	-\$1,716,562
<b>Salt Lake County Total</b>		<b>\$5,774,211</b>	<b>\$4,057,649</b>	<b>-\$1,716,562</b>
Sanpete				
	015-0000	\$4,612,858	\$3,241,544	-\$1,371,314



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

Taxpayer: DESERET GENERATION & TRANS COOP

Taxpayer Number: 12572089-010-PCA

Appeal Number: 19-1592 & 19-1592

Industry: Electric Utility

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
<b>Sanpete County Total</b>		<b>\$4,612,858</b>	<b>\$3,241,544</b>	<b>-\$1,371,314</b>
Sevier				
	012-0000	\$26,172	\$18,392	-\$7,780
<b>Sevier County Total</b>		<b>\$26,172</b>	<b>\$18,392</b>	<b>-\$7,780</b>
Uintah				
	001-0000	\$175,310,394	\$123,193,974	-\$52,116,420
	002-0000	\$2,042,642	\$1,435,404	-\$607,238
	005-0000	\$447,880	\$314,734	-\$133,146
<b>Uintah County Total</b>		<b>\$177,800,916</b>	<b>\$124,944,112</b>	<b>-\$52,856,804</b>
Utah				
	125-0000	\$25,928,021	\$18,220,117	-\$7,707,904
<b>Utah County Total</b>		<b>\$25,928,021</b>	<b>\$18,220,117</b>	<b>-\$7,707,904</b>
Wasatch				
	012-0003	\$12,811,372	\$9,002,797	-\$3,808,575
<b>Wasatch County Total</b>		<b>\$12,811,372</b>	<b>\$9,002,797</b>	<b>-\$3,808,575</b>
Washington				
	008-0000	\$270,048	\$189,768	-\$80,280
<b>Washington County Total</b>		<b>\$270,048</b>	<b>\$189,768</b>	<b>-\$80,280</b>
<b>TOTAL VALUE</b>		<b>\$335,687,720</b>	<b>\$235,894,197</b>	<b>-\$99,793,523</b>

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

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**Deseret Generation and Transmission Cooperative (Petitioner) vs  
Property Tax Division (Respondent)**

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**19-1592**

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

**Respondent**

**Laron Lind**  
160 East 300 South, 5th Floor  
Salt Lake City, UT 84114

**Attorney for Respondent**

**Joshua Nelson**  
160 East 300 South, 5th Floor  
PO Box 140874  
Salt Lake City, UT 84114-0874

**Attorney for 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**

**Daggett County Auditor**  
P.O. Box 219  
Manila, UT 84046

**Affected County / Petitioner**

**Juab County Auditor**  
160 N Main  
Nephi, UT 84648

**Affected County**

**Kane County Auditor**  
76 North Main  
Kanab, UT 84741

**Affected County**

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

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



**February 25, 2022**

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Date

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Signature

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

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**Deseret Generation and Transmission Cooperative (Petitioner) vs  
Property Tax Division (Respondent)**

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**19-1592**

**Millard County Auditor**  
50 S Main  
Fillmore, UT 84631

**Affected County / Petitioner**

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

**Affected County / Petitioner**

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

**Affected County / Petitioner**

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

**Affected County / Petitioner**

**Sevier County Auditor**  
250 N Main Street  
Richfield, UT 84701

**Affected County**

**Utah County Auditor**  
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**

**Sanpete County Auditor**  
PO Box 128  
Manti, UT 84642

**Affected County**

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

**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 25, 2022**

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Date

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Signature

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

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**Deseret Generation and Transmission Cooperative (Petitioner) vs  
Property Tax Division (Respondent)**

---

**19-1592**

**Thomas Peters**

7430 Creek Road Ste 303  
Sandy, UT 84093

**Attorney for Affected County(s)**

**Timothy A Bodily**

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

**Attorney for Petitioner**

**Tyler Allred**

Duchesne County Attorney's Office  
734 North Center Street  
Duchesne, UT 84021-0270

**Attorney for Affected County(s)**

**Paul Jones**

100 East Center, HCH 206  
Provo, UT 84606

**Attorney for Affected County(s)**

**Barton H. Kunz II**

Goebel Anderson PC  
405 South Main Street Ste 200  
Salt Lake City, UT 84111

**Attorney for Affected County(s)**

**Jennifer Mastrorocco**

Goebel Anderson PC  
405 South Main Street Ste 200  
Salt Lake City, UT 84111

**Attorney for Affected Counties**

**David Detton**

DKD Consulting, LLC  
2018 Maple Grove Way  
Bountiful, UT 84010

**Representative**


**Deseret Generation and Transmission  
Cooperative**

David F Crabtree  
10714 South Jordan Gateway  
South Jordan, UT 84095

**Petitioner**

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

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



**February 25, 2022**

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Date

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Signature