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BEFORE THE UTAH STATE TAX COMMISSION

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UNEV PIPELINE, LLC,

Petitioner,

v.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent,

BEAVER COUNTY AUDITOR, DAVIS  
COUNTY AUDITOR, IRON COUNTY  
AUDITOR, MILLARD COUNTY AUDITOR,  
SALT LAKE COUNTY AUDITOR,

Cross Petitioners,

v.

UNEV PIPELINE, LLC and PROPERTY  
TAX DIVISION OF THE UTAH STATE TAX  
COMMISSION,

Cross-Respondents.

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**ORDER OF APPROVAL**

Appeal No. 19-1633

Account No: 12763312-007-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2019

Judge: Clinton Jensen

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 \$276,939,000 to \$275,518,800 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 finds the market value of the subject property for the tax year 2019 is \$275,518,800.

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.



Clinton Jensen  
Administrative Law Judge

Appeal No. 19-1633

BY ORDER OF THE COMMISSION:

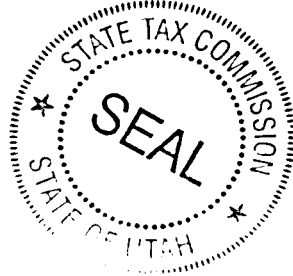
DATED this 23<sup>rd</sup> day of August, 2021.

*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.

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*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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UNEV PIPELINE LLC,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

**STIPULATION**

Appeal No. 19-1633

Account No. 12763312-007-PCA

Tax Type: Centrally Assessed Property

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**STIPULATION**

The parties in the above-captioned appeals, UNEV Pipeline, LLC (“UNEV”), the Property Tax Division of the Utah State Tax Commission (the “Division) and Beaver, Davis, Iron, Millard, and Salt Lake Counties (the “Appealing Counties”)<sup>1</sup> for property tax year 2019, by and through

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<sup>1</sup> Other impacted, but not appealing or appearing counties are: Juab, Tooele, and Washington Counties.

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

1. This Stipulation and Settlement Agreement concerns UNEV’s property tax appeal and the Appealing Counties’ cross-appeal;

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 this matter;

3. The parties mutually desire to avoid these costs and risks and fully settle and resolve UNEV’s appeal for the 2019 property tax year, without further litigation, in a fair, reasonable and economic fashion;

4. 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 Values</u>	<u>Stipulated Taxable Values</u>
2019	\$276,939,000	\$275,518,800

4. The impact of the proposed change to the assessed value is set forth in the County Breakout Report for 2019 attached as Exhibits “A;”

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

6. The parties understand that this Stipulation is subject to approval by the Utah State Tax Commission and an opportunity to respond by the counties who are not parties to this Stipulation and shall become final and conclusive between the parties upon approval by the Utah State Tax Commission, as evidenced by a written order executed by the Tax Commissioners;

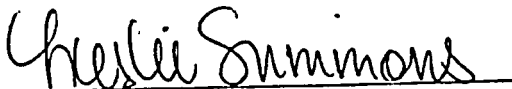
7. Should the Tax Commission decline to approve this Stipulation, it shall be null and void and shall not be admissible as evidence against any party in any future proceedings;

8. The parties further stipulate that UNEV's above-captioned 2019 Utah property tax appeal shall be dismissed when the Tax Commission's Order of Approval becomes final;

9. This Stipulation shall be binding on the parties and shall constitute full resolution of UNEV's and the Appealing Counties' appeals.

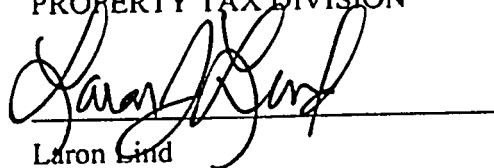
STIPULATED this 12<sup>th</sup> day of March, 2020 by:

UNEV PIPELINE, LLC



Leslie Simmons  
UNEV Pipeline LLC, and  
Blynda Langford *Blynda Langford*  
Industrial Valuation Services

PROPERTY TAX DIVISION



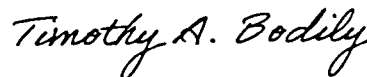
Laron Lind  
Michelle A. Lombardi  
Assistant Utah Attorneys General  
Attorneys for the Property Tax Division

BEAVER, IRON, and  
MILLARD COUNTIES

Thomas W. Peters/electronically w/permission

Thomas W. Peters  
Peters|Scofield

SALT LAKE COUNTY



Timothy A. Bodily  
Deputy Salt Lake County Attorney

**DAVIS COUNTY**

J. Robert Tripp electronically w/permission

**J. Robert Tripp  
Neal Geddes  
Davis County Attorney's Office**

# EXHIBIT A



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

Taxpayer: UNEV PIPELINE LLC  
Appeal Number: 19-1633 & 19-1633

Taxpayer Number: 12763312-007-PCA  
Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Beaver				
	002-0000	\$22,517,297	\$22,401,824	-\$115,473
	<b>Beaver County Total</b>	<b>\$22,517,297</b>	<b>\$22,401,824</b>	<b>-\$115,473</b>
Davis				
	044-0000	\$3,614,950	\$3,596,412	-\$18,538
	<b>Davis County Total</b>	<b>\$3,614,950</b>	<b>\$3,596,412</b>	<b>-\$18,538</b>
Iron				
	007-0000	\$14,620,540	\$14,545,563	-\$74,977
	010-0001	\$56,446,235	\$56,156,765	-\$289,470
	<b>Iron County Total</b>	<b>\$71,066,775</b>	<b>\$70,702,328</b>	<b>-\$364,447</b>
Juab				
	005-0000	\$7,599,600	\$7,560,628	-\$38,972
	006-0000	\$5,066,400	\$5,040,419	-\$25,981
	009-0000	\$12,666,001	\$12,601,047	-\$64,954
	<b>Juab County Total</b>	<b>\$25,332,001</b>	<b>\$25,202,094</b>	<b>-\$129,907</b>
Millard				
	006-0000	\$50,386,186	\$50,127,796	-\$258,390
	015-0000	\$8,869,748	\$8,824,262	-\$45,486
	<b>Millard County Total</b>	<b>\$59,255,934</b>	<b>\$58,952,058</b>	<b>-\$303,876</b>
Salt Lake				
	013-0000	\$4,897,142	\$4,872,028	-\$25,114
	020-0000	\$5,822,115	\$5,792,258	-\$29,857
	027-0000	\$4,804,851	\$4,780,211	-\$24,640
	<b>Salt Lake County Total</b>	<b>\$15,524,108</b>	<b>\$15,444,497</b>	<b>-\$79,611</b>
Tooele				
	001-0000	\$7,073,369	\$7,037,095	-\$36,274
	004-0000	\$851,766	\$847,398	-\$4,368
	006-0000	\$2,147,933	\$2,136,918	-\$11,015
	010-0000	\$7,851,071	\$7,810,809	-\$40,262
	016-0000	\$1,288,761	\$1,282,152	-\$6,609
	017-0000	\$23,474,033	\$23,353,653	-\$120,380
	020-0000	\$251,825	\$250,534	-\$1,291





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

Taxpayer: UNEV PIPELINE LLC  
Appeal Number: 19-1633 & 19-1633

Taxpayer Number: 12763312-007-PCA  
Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Tooele				
	021-0000	\$162,944	\$162,109	-\$835
<b>Tooele County Total</b>		<b>\$43,101,702</b>	<b>\$42,880,668</b>	<b>-\$221,034</b>
Washington				
	015-0000	\$36,526,233	\$36,338,919	-\$187,314
<b>Washington County Total</b>		<b>\$36,526,233</b>	<b>\$36,338,919</b>	<b>-\$187,314</b>
<b>TOTAL VALUE</b>		<b>\$276,939,000</b>	<b>\$275,518,800</b>	<b>-\$1,420,200</b>

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

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**UNEV Pipeline, LLC (Petitioner) vs Property Tax Division  
(Respondent)**

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**19-1633**

**Property Tax Division**  
Sent via email

**Respondent**

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

**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**

**Beaver County Auditor**  
P O Box 392  
Beaver, UT 84501

**Affected County**

**Laron Lind**  
Sent via email

**Attorney for Respondent**

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

**Affected County**

**Thomas Peters**  
7430 Creek Road Ste 303  
Sandy, UT 84093

**Attorney for Affected County(s)**

**Michelle Alig Lombardi**  
160 East 300 South, 5th Floor  
Salt Lake City, UT 84114-0874

**Attorney for Respondent**

**UNEV Pipeline, LLC**  
Attn: Leslie Simmons  
2828 N Harwood Ste 1300  
Dallas, TX 75201

**Petitioner**

**Timothy Bodily**  
Sent via email

**Attorney for Petitioner**

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

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

Date

8/23/2021

Signature

*Jacquell Collins*

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

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**UNEV Pipeline, LLC (Petitioner) vs Property Tax Division  
(Respondent)**

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**19-1633**

**Blynda Langford**  
PO Box 92108  
Austin,, TX 78709

**Representative**

**J. Robert Tripp**  
98 South 100 East  
Farmington, UT 84025

**Attorney for Affected County(s)**

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

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

8/23/2021  
Date

Jeanell Collins  
Signature