
BEFORE THE UTAH STATE TAX COMMISSION

UTAH CENTRAL RAILWAY,

Petitioner,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent,

WEBER COUNTY,

Cross-Petitioner.

ORDER OF APPROVAL

Appeal No. 19-1650

Account No. 11877648-008-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 appeal of the property tax assessment on the subject property. Petitioner and Respondent have agreed that an adjustment to Respondent's initial valuation from \$8,346,210 to \$6,529,680 for the 2019 tax year is necessary.

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 \$6,529,680.

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. 19-1650

BY ORDER OF THE COMMISSION:

DATED this 7 day of August, 2020.

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.

BEFORE THE UTAH STATE TAX COMMISSION

UTAH CENTRAL RAILWAY,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

STIPULATION OF SETTLEMENT

Appeal No. 19-1650

Judge Jan Marshall

Utah Central Railway ("UCR"), Weber County, and the Property Tax Division of the Utah State Tax Commission ("Division") stipulate as follows:

1. UCR is subject to central assessment under Utah law. It owns property in Weber County.
2. For the 2019 tax year, the Division assessed UCR's Utah taxable value at \$8,346,210.
3. The parties have worked cooperatively to agree to a Utah UCR value for 2019 that falls within a reasonable range of fair market value under Utah's tax laws.
4. The parties agree that the Utah taxable fair market value for 2019 is \$6,529,680.
5. UCR has agreed to abate all accrued interest on its refund request to Weber County for 2019 Utah property tax, as long as the County issues the refund check within 21 days after receiving official notice from the Tax Commission of the

amount owed. The Tax Commission will issue its order within the regular course of business.

6. The parties ask the Commission to enter an order adopting this value as the assessed Utah value for UCR for 2019 and dismiss the 2019 appeal.

Dated this 23rd day of July 2020.

PROPERTY TAX DIVISION

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

UTAH CENTRAL RAILWAY

/s/ Jason Patterson *with permission
Jason Patterson
RYAN, LLC
Representing Utah Central Railway

WEBER COUNTY

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



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

Taxpayer: UTAH CENTRAL RAILWAY

Taxpayer Number: 11877648-008-PCA

Appeal Number: 19-1650 & 19-1650

Industry: Railroad

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Weber				
	277-0000	\$8,346,210	\$6,529,680	-\$1,816,530
Weber County Total		\$8,346,210	\$6,529,680	-\$1,816,530
TOTAL VALUE		\$8,346,210	\$6,529,680	-\$1,816,530

Utah State Tax Commission
USTC - Appeal
Certificate of Mailing

Utah Central Railway vs Property Tax Division

19-1650

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
Salt Lake City, UT 84114-0874

Attorney for Respondent

John McCarrey
PO Box 140874
Salt Lake City, UT 84114

Attorney for Respondent

Weber County Auditor
2380 Washington Blvd.
Ogden, UT 84401

Affected County / Petitioner

Courtlan P Erickson
Weber County Attorney's Office
2380 Washington Blvd., Suite 230
Ogden, UT 84401

Attorney for Affected County(s)

Utah Central Railway
Rod Hofer
10752 Deerwood Park Blvd Ste 300
Jacksonville, FL 32256

Petitioner

Jason Patterson
Ryan, LLC
112 East Pecan Ste 2315
San Antonio, TX 78205

Representative

****CERTIFICATION****

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



August 7, 2020

Date

Signature
