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BEFORE THE UTAH STATE TAX COMMISSION

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SLC PIPELINE LLC,

Petitioner,

DAVIS COUNTY, MORGAN COUNTY and  
SUMMIT COUNTY,

Cross-Petitioners,

v.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

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**ORDER OF APPROVAL**

Appeal Nos. 20-1449 and 21-1404

Account No: 14551342-002-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Years: 2020 and 2021

Judge: Marshall

STATEMENT OF THE CASE

These matters came before the Utah State Tax Commission on Petitioner's and Cross-Petitioners' appeal of the property tax assessment on the subject property for the 2020 and 2021 tax years. The parties have agreed that an adjustment to Respondent's initial valuation from \$161,789,740 to \$163,995,910 for the 2020 tax year and \$177,000,000 to \$178,000,000 for the 2021 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 2020 is \$163,995,910 and for the tax year 2021 is \$178,000,000.

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 Nos. 20-1449 and 21-1404

BY ORDER OF THE COMMISSION:

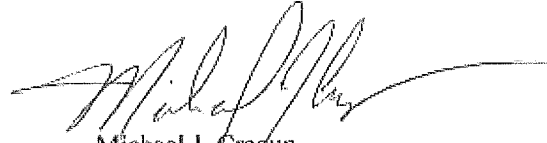
DATED this **19** day of **January**, 2022.

**EXCUSED**

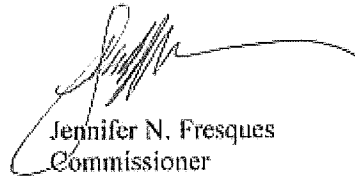
John L. Valentine  
Commission Chair



Rebeca L. Rockwell  
Commissioner



Michael J. Cragun  
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.

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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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SLC PIPELINE LLC,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

**STIPULATION**

Appeal Nos. 20-1449  
21-1404

Tax Type: Centrally Assessed Property

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1. This Stipulation is entered into by and between the Property Tax Division of the Utah State Tax Commission (Division), SLC Pipeline LLC (SLC Pipeline), and Davis, Morgan, Rich, and Summit Counties concerning SLC Pipeline's 2020 and 2021 property tax appeals and Davis County, Morgan County, and Summit County's 2020 cross appeal and Morgan County and Summit County's 2021 cross appeal. Rich County did not file a cross appeal but has reviewed and considered the following settlement. Since all affected counties have signed this Stipulation, an

Order to Show Cause is not necessary.

2. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for the 2020 and 2021 property tax years 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 SLC Pipeline's appeals and the counties' cross appeals for the 2020 and 2021 property tax years, without further litigation, in a fair, reasonable and economic fashion.

4. The parties agree to resolve and settle the above-captioned appeals by stipulating to the following Stipulated Taxable Values of SLC Pipeline's Utah property:

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Values</u>
2020	\$161,789,740	\$163,995,910
2021	\$177,000,000	\$178,000,000

5. The impact of the proposed change to the assessed values is set forth in the County Breakout Reports attached as Exhibits A and B.

6. The parties further stipulate that the Stipulated Taxable Values fall within a reasonable range of fair market for SLC Pipeline's taxable property under Utah law for the respective property tax years at issue.

7. Upon issuance of a Commission order approving this Stipulation, any counties that have signed the stipulation agree to use the apportionment in Exhibits A and B to revise their assessment rolls and then timely issue tax bills based on any increase in taxable value or refund any taxes that may have been collected on taxable value in excess of the Stipulated Taxable Values.

8. The appraisal methods applied in this Stipulation pertain to the lien dates listed above only and the use of such methods cannot be used as evidence or as an admission against any party in another lien date or matter.

9. 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 Tax Commission, as evidenced by a written order executed by the Tax Commissioners.

10. If approved, this Stipulation shall be binding on the parties and shall constitute full resolution of SLC Pipeline's appeals and the counties' cross appeals.

11. 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.

12. In the event this Stipulation is not signed by each of the affected counties, the undersigned parties to this Stipulation agree that the Commission should issue an order to show cause to such affected counties as to why the stipulation set forth herein should not be accepted.

13. The parties further stipulate that SLC Pipeline's above-captioned Utah property tax appeals and the counties' cross appeals shall be dismissed when the Tax Commission's order approving this Stipulation becomes final.

STIPULATED this 10<sup>th</sup> day of January, 2022 by:

SLC PIPELINE LLC

/s/ Leslie Simmons  
Leslie Simmons  
Holly Frontier Corporation, and  
Blynda Langford  
Industrial Valuation Services  
Representatives for Frontier Aspen

PROPERTY TAX DIVISION

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

MORGAN COUNTY &  
SUMMIT COUNTY

/s/ Thomas W. Peters  
Thomas W. Peters  
Peters | Scofield  
Attorney for Morgan County  
& Summit County

DAVIS COUNTY

/s/ Robert Tripp  
Robert Tripp  
Davis County Attorney's Office  
Attorney for Davis County

RICH COUNTY

/s/ Benjamin Willoughby  
Benjamin Willoughby  
Attorney for Rich County

# **EXHIBIT A**



Utah State Tax Commission  
Property Tax Division - Centrally Assessed  
**2020 Revised Notice of Valuation**  
**County Breakout Report**

Taxpayer: SLC PIPELINE LLC  
Appeal Number: 20-1449 & 20-1449

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

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Davis				
	008-0000	\$5,510,527	\$5,585,668	\$75,141
	023-0000	\$6,000,831	\$6,082,657	\$81,826
	028-0000	\$3,740,380	\$3,791,383	\$51,003
	033-0000	\$1,867,487	\$1,892,952	\$25,465
	034-0000	\$277,599	\$281,384	\$3,785
	039-0000	\$1,452,617	\$1,472,425	\$19,808
	044-0000	\$1,863,881	\$1,889,297	\$25,416
	046-0000	\$3,392,479	\$3,438,739	\$46,260
	048-0000	\$1,826,027	\$1,850,926	\$24,899
	057-0000	\$3,662,865	\$3,712,812	\$49,947
	070-0000	\$1,827,830	\$1,852,754	\$24,924
	077-0000	\$1,838,644	\$1,863,716	\$25,072
	082-0000	\$1,807,999	\$1,832,653	\$24,654
	088-0000	\$1,222,157	\$1,238,823	\$16,666
	524-0000	\$5,377,133	\$5,450,456	\$73,323
	<b>Davis County Total</b>	<b>\$41,668,456</b>	<b>\$42,236,645</b>	<b>\$568,189</b>
Morgan				
	001-0000	\$73,055,470	\$74,051,658	\$996,188
	004-0000	\$4,949,918	\$5,017,415	\$67,497
	<b>Morgan County Total</b>	<b>\$78,005,388</b>	<b>\$79,069,073</b>	<b>\$1,063,685</b>
Rich				
	111-0000	\$14,665,895	\$14,865,880	\$199,985
	<b>Rich County Total</b>	<b>\$14,665,895</b>	<b>\$14,865,880</b>	<b>\$199,985</b>
Summit				
	017-0000	\$6,530,067	\$6,619,113	\$89,046
	037-0000	\$18,657,590	\$18,912,005	\$254,415
	039-0000	\$2,262,344	\$2,293,194	\$30,850
	<b>Summit County Total</b>	<b>\$27,450,001</b>	<b>\$27,824,312</b>	<b>\$374,311</b>
<b>TOTAL VALUE</b>		<b>\$161,789,740</b>	<b>\$163,995,910</b>	<b>\$2,206,170</b>



# **EXHIBIT B**



Utah State Tax Commission  
Property Tax Division - Centrally Assessed  
**2021 Revised Notice of Valuation**  
**County Breakout Report**

Taxpayer: SLC PIPELINE LLC  
Appeal Number: 21-1404 & 21-1404

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

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Davis				
	008-0000	\$6,028,585	\$6,062,646	\$34,061
	023-0000	\$6,564,984	\$6,602,074	\$37,090
	028-0000	\$4,092,024	\$4,115,142	\$23,118
	033-0000	\$2,043,054	\$2,054,596	\$11,542
	034-0000	\$303,697	\$305,412	\$1,715
	039-0000	\$1,589,181	\$1,598,160	\$8,979
	044-0000	\$2,039,109	\$2,050,629	\$11,520
	046-0000	\$3,711,415	\$3,732,383	\$20,968
	048-0000	\$1,997,696	\$2,008,983	\$11,287
	057-0000	\$4,007,221	\$4,029,860	\$22,639
	070-0000	\$1,999,669	\$2,010,967	\$11,298
	077-0000	\$2,011,500	\$2,022,864	\$11,364
	082-0000	\$1,977,973	\$1,989,148	\$11,175
	088-0000	\$1,337,055	\$1,344,609	\$7,554
	524-0000	\$5,882,651	\$5,915,887	\$33,236
	<b>Davis County Total</b>	<b>\$45,585,814</b>	<b>\$45,843,360</b>	<b>\$257,546</b>
Morgan				
	001-0000	\$79,923,599	\$80,375,144	\$451,545
	004-0000	\$5,415,273	\$5,445,867	\$30,594
	<b>Morgan County Total</b>	<b>\$85,338,872</b>	<b>\$85,821,011</b>	<b>\$482,139</b>
Rich				
	111-0000	\$16,044,673	\$16,135,321	\$90,648
	<b>Rich County Total</b>	<b>\$16,044,673</b>	<b>\$16,135,321</b>	<b>\$90,648</b>
Summit				
	017-0000	\$7,143,975	\$7,184,336	\$40,361
	037-0000	\$20,411,633	\$20,526,956	\$115,323
	039-0000	\$2,475,033	\$2,489,016	\$13,983
	<b>Summit County Total</b>	<b>\$30,030,641</b>	<b>\$30,200,308</b>	<b>\$169,667</b>
<b>TOTAL VALUE</b>		<b>\$177,000,000</b>	<b>\$178,000,000</b>	<b>\$1,000,000</b>

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

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**SLC Pipeline LLC (Petitioner) vs Property Tax Division (Respondent)**

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**20-1449**

**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**

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

**Attorney for Respondent**

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

**Affected County / Petitioner**

**Morgan County Auditor**  
P.O. Box 886  
Morgan, UT 84050

**Affected County / Petitioner**

**Summit County Auditor**  
P O Box 128  
Coalville, UT 84017

**Affected County / Petitioner**

**Rich County Auditor**  
P.O. Box 218  
Randolph, UT 84064

**Affected County**

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

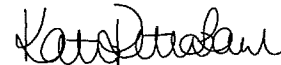
**Attorney for Petitioner**

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

**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.



**January 19, 2022**

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Date

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Signature

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

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**SLC Pipeline LLC (Petitioner) vs Property Tax Division (Respondent)**

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**20-1449**

**SLC Pipeline LLC**  
Leslie Simmons  
2828 N Harwood Ste 1300  
Dallas, TX 75201

**Petitioner**

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

**Representative**

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

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



**January 19, 2022**

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Date

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Signature

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

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**SLC Pipeline LLC (Petitioner) vs Property Tax Division (Respondent)**

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**21-1404**

<b>Property Tax Division</b> 210 North 1950 West Salt Lake City, UT 84134	<b>Respondent</b>
<b>Michelle Alig Lombardi</b> 160 East 300 South, 5th Floor Salt Lake City, UT 84114-0874	<b>Attorney for Respondent</b>
<b>Laron Lind</b> 160 East 300 South, 5th Floor Salt Lake City, UT 84114	<b>Attorney for Respondent</b>
<b>Thomas W. Peters</b> 7430 Creek Road, Ste. 303 Sandy, UT 84093-6160	<b>Attorney for Petitioner</b>
<b>Morgan County Auditor</b> P.O. Box 886 Morgan, UT 84050	<b>Affected County / Petitioner</b>
<b>Summit County Auditor</b> P O Box 128 Coalville, UT 84017	<b>Affected County / Petitioner</b>
<b>Davis County Auditor</b> P.O. Box 618 Farmington, UT 84025	<b>Affected County / Petitioner</b>
<b>Rich County Auditor</b> P.O. Box 218 Randolph, UT 84064	<b>Affected County</b>
<b>SLC Pipeline LLC</b> Leslie Simmons 2828 N Harwood Ste 1300 Dallas, TX 75201	<b>Petitioner</b>
<b>Blynda Langford</b> PO Box 92108 Austin, TX 78709	<b>Representative</b>

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

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

**January 19, 2022**



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Date

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Signature