

---

BEFORE THE UTAH STATE TAX COMMISSION

---

ASH GROVE CEMENT CO.,

Petitioner,

MILLARD COUNTY,

Cross-Petitioner,

v.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

---

**ORDER OF APPROVAL**

Appeal Nos. 20-1501 and 21-1380

Account No: 12228877-008-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-Petitioner's appeal of the property tax assessment on the subject property for the 2020 and 2021 tax years. Petitioner, Cross-Petitioner and Respondent have agreed that an adjustment to Respondent's initial valuation from \$29,154,201 to \$29,382,179 for the 2020 tax year and from \$40,853,859 to \$37,076,277 for the 2021 tax year are 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 tax year 2020 is \$29,382,179 and for tax year 2021 is \$37,076,277.

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 shall 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. 20-1501 and 21-1380

BY ORDER OF THE COMMISSION:

DATED this **1** day of **November**, 2022.



John L. Valentine  
Commission Chair

**Recused**

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.

JOSHUA R. NELSON #16528  
MICHELLE A. LOMBARDI #14085  
Assistant 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: [joshuanelson@agutah.gov](mailto:joshuanelson@agutah.gov)  
[mlombardi@agutah.gov](mailto:mlombardi@agutah.gov)

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

---

BEFORE THE UTAH STATE TAX COMMISSION

---

<p>ASH GROVE CEMENT COMPANY,  Petitioner,  vs.  PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,  Respondent.</p>	<p><b>STIPULATION</b></p> <p>Appeal Nos. 20-1501 21-1380</p> <p>Account No. 12228877-008-PCA</p> <p>Tax Type: Centrally Assessed Property</p>
--	---

Ash Grove Cement Company (“Ash Grove”), Millard County, and the Property Tax Division of the Utah State Tax Commission (“Division”) stipulate as follows:

1. This Stipulation is entered into by and between the Division, Ash Grove, and Millard County concerning Ash Grove’s 2020 and 2021 property tax appeals and Millard County’s 2020 and 2021 cross appeals. Ash Grove’s property is also located in Juab County, but that county did not file a cross appeal for either year.

2. The parties recognize that the Commission will have to send an Order to Show Cause why these stipulated values should not be approved to affected, but not appearing, Juab County.

3. 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.

4. The parties mutually desire to avoid these costs and risks and fully settle and resolve Ash Grove's appeals and the county's cross appeals for the 2020 and 2021 property tax years, without further litigation, in a fair, reasonable and economic fashion.

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

TAX YEAR	ORIGINAL ASSESSMENT	STIPULATED TAXABLE VALUES
2020	\$29,154,201	\$29,382,179
2021	\$40,853,859	\$37,076,277

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

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

8. 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.

9. 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.

10. 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.

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

STIPULATED this 23rd day of August, 2022 by:

**ASH GROVE CEMENT COMPANY**

/s/ Steve P. Young \*with permission  
Steve P. Young  
Nathan R. Runyan  
Holland & Hart  
Attorneys for Ash Grove Cement Company

**PROPERTY TAX DIVISION**

/s/ Joshua R. Nelson  
Joshua R. Nelson  
Michelle A. Lombardi  
Assistant Utah Attorneys General  
Attorneys for Property Tax Division

**MILLARD COUNTY**

/s/ Thomas W. Peters \*with permission  
Thomas W. Peters  
Peters | Scofield  
Attorney for Millard County

# EXHIBIT A



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

**Taxpayer:** ASH GROVE CEMENT COMPANY

**Taxpayer Number:** 12228877-008-PCA

**Appeal Number:** 20-1501 & 20-1501

**Industry:** Non-Metalliferous Mining

<b>County</b>	<b>Tax Area</b>	<b>Original Valuation</b>	<b>Revised Valuation</b>	<b>Change in Valuation</b>
Juab				
	005-0000	\$2,029	\$1,226,632	\$1,224,603
	006-0000	\$29,064,138	\$28,067,513	-\$996,625
	<b><i>Juab County Total</i></b>	<b>\$29,066,167</b>	<b>\$29,294,145</b>	<b>\$227,978</b>
Millard				
	006-0000	\$88,034	\$88,034	\$0
	<b><i>Millard County Total</i></b>	<b>\$88,034</b>	<b>\$88,034</b>	<b>\$0</b>
<b>TOTAL VALUE</b>		<b>\$29,154,201</b>	<b>\$29,382,179</b>	<b>\$227,978</b>

# EXHIBIT B





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

**Taxpayer:** ASH GROVE CEMENT COMPANY

**Taxpayer Number:** 12228877-008-PCA

**Appeal Number:** 21-1380 & 21-1380

**Industry:** Non-Metalliferous Mining

<b>County</b>	<b>Tax Area</b>	<b>Original Valuation</b>	<b>Revised Valuation</b>	<b>Change in Valuation</b>
Juab				
	005-0000	\$2,022	\$1,620,438	\$1,618,416
	006-0000	\$40,763,803	\$35,367,805	-\$5,395,998
	<b>Juab County Total</b>	<b>\$40,765,825</b>	<b>\$36,988,243</b>	<b>-\$3,777,582</b>
Millard				
	006-0000	\$88,034	\$88,034	\$0
	<b>Millard County Total</b>	<b>\$88,034</b>	<b>\$88,034</b>	<b>\$0</b>
<b>TOTAL VALUE</b>		<b>\$40,853,859</b>	<b>\$37,076,277</b>	<b>-\$3,777,582</b>

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

---

**Ash Grove Cement Company (Petitioner) vs Property Tax Division (Respondent)**

---

**20-1501**

**Property Tax Division**

Emailed to: [utilitymail@utah.gov](mailto:utilitymail@utah.gov)

**Respondent**

**Laron Lind**

Emailed to: [llind@agutah.gov](mailto:llind@agutah.gov)

**Attorney for Respondent**

**Michelle Alig Lombardi**

Emailed to: [mlombardi@agutah.gov](mailto:mlombardi@agutah.gov)

**Attorney for Respondent**

**Joshua Nelson**

Emailed to: [joshuanelson@agutah.gov](mailto:joshuanelson@agutah.gov)

**Attorney for Respondent**

**Juab County Auditor**

160 N Main Nephi, UT 84648

**Affected County**

**Millard County Auditor**

50 S Main Fillmore, UT 84631

**Affected County / Petitioner**

**Holland & Hart LLP**

Steven P. Young and Nathan R Runyan  
222 S Main Street Ste 2200  
Salt Lake City, UT 84101

**Attorney for Petitioner**

**Thomas Peters**

7430 Creek Road #303  
Sandy, UT 84093

**Attorney for Petitioner**

**Adam Kuhlmeier**

Three Galleria Tower  
13155 Noel Road Ste 100  
Dallas, TX 75240-5090

**Representative**

**Ash Grove Cement Company**

Mark Meads  
11011 Cody Street  
Overland Park, KS 66210

**Petitioner**

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

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

**November 1, 2022**

Date



Signature

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

---

**Ash Grove Cement Company (Petitioner) vs Property Tax Division (Respondent)**

---

**21-1380**

**Property Tax Division**

Emailed to: [utilitymail@utah.gov](mailto:utilitymail@utah.gov)

**Respondent**

**Michelle Alig Lombardi**

Emailed to: [mlombardi@agutah.gov](mailto:mlombardi@agutah.gov)

**Attorney for Respondent**

**Joshua Nelson**

Emailed to: [joshuanelson@agutah.gov](mailto:joshuanelson@agutah.gov)

**Attorney for Respondent**

**Ash Grove Cement Company**

Mark Meads  
11011 Cody Street  
Overland Park, KS 66210

**Petitioner**

**Thomas W. Peters**

7430 Creek Road, Ste. 303  
Sandy, UT 84093-6160

**Attorney for Petitioner**

**Holland & Hart LLP**

222 S Main St, Ste 2200  
Salt Lake City, UT 84101

**Attorney for Petitioner**

**Juab County Auditor**

160 N Main  
Nephi, UT 84648

**Affected County**

**Millard County Auditor**

50 S Main  
Fillmore, UT 84631

**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.

**November 1, 2022**

Date

Signature