
BEFORE THE UTAH STATE TAX COMMISSION

PRAXAIR, INC.,

Petitioner,

v.

CARBON COUNTY,

Cross Appellant,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 20-1503

Account No: 11898501-007-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2020

Judge: 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, Cross Appellant, and Respondent have agreed that an adjustment to Respondent's initial valuation from \$13,317,787 to \$7,311,187 for the 2020 tax year is necessary.

Carbon County, the affected county and Cross Appellant, had standing to object and did object to the assessment of the subject property under Utah Code Ann. §59-2-1007. However, the Cross Appellant joined in this settlement.

ORDER

Based on the foregoing, the Utah State Tax Commission finds the market value of the subject property for the tax year 2020 is \$7,311,187.

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.

Appeal No. 20-1503

BY ORDER OF THE COMMISSION:

DATED this 22nd day of December, 2021.

John L. Valentine

John L. Valentine
Commission Chair

EXCUSED

Rebecca L. Rockwell
Commissioner



Michael J. Cragin

Michael J. Cragin
Commissioner

Jennifer N. Fresques

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

BEFORE THE UTAH STATE TAX COMMISSION

PRAXAIR, INC.,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

SETTLEMENT STIPULATION

Appeal No. 20-1503

Tax Type: Centrally Assessed Property

1. This Stipulation is entered into by and between the Property Tax Division of the Utah State Tax Commission (the "Division"), Praxair, Inc. ("Praxair"), and Carbon County.

2. The parties have discussed and considered their respective positions concerning the assessed value determined by the Division for the 2020 tax year 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 Praxair's appeal and Carbon County's cross-appeal for the 2020 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 Assessment</u>	<u>Stipulated Taxable Value</u>
2020	\$13,317,787	\$7,311,187

5. The Stipulated Taxable Value breaks out between tax areas as follows:

<u>County/Tax Area</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Value</u>
Carbon County tax area 009-0000	\$13,317,787	\$7,311,187

6. The parties further stipulate that the Stipulated Taxable Value falls within a reasonable range of fair market value for Praxair's taxable property under Utah law for the 2020 tax year.

7. Upon the issuance of a Commission order approving this Stipulation, Carbon County agrees to use the above apportionment to revise its assessment rolls and then timely refund any taxes that may have been collected on taxable value greater than the Stipulated Taxable Value.

8. The appraisal methods applied in this Stipulation pertain to the lien date 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 Utah State 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 Praxair's and Carbon County's appeal.

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 Praxair's above-captioned Utah property tax appeal and Carbon County's cross-appeal shall be dismissed when the Tax Commission's Order of Approval becomes final.

STIPULATED this 30th day of November, 2021.

PRAXAIR, INC.

/s/ Steven P. Young
Steven P. Young
Nathan R. Runyan
Holland & Hart LLP
Attorneys for Praxair, Inc.
**Electronically signed by Michelle A.
Lombardi with permission of Steven P. Young

PROPERTY TAX DIVISION

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

CARBON COUNTY

/s/ Thomas W. Peters

Thomas W. Peters

Peters | Scofield

Attorney for Carbon County

****Electronically signed by Michelle A. Lombardi
with permission of Thomas W. Peters**

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Praxair, Inc. (Petitioner) vs Property Tax Division (Respondent)

20-1503

Property Tax Division
Sent via email

Respondent

Carbon County Auditor
751 East 100 North Ste 1100
Price, UT 84501

Affected County

Laron Lind
Sent via email

Attorney for Respondent

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

Attorney for Petitioner

Michelle Alig Lombardi
Sent via email

Attorney for Respondent

Holland & Hart LLP
Steven P Young & Nathan R Runyan
222 S Main Street Ste 2200
Salt Lake City, UT 84101

Attorney for Petitioner

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

Representative

Praxair, Inc.
David Malson
10 Riverview Drive
Danbury, CT 06810

Petitioner

**** CERTIFICATION ****

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

12/22/2021
Date

Jeanell Collings
Signature