
BEFORE THE UTAH STATE TAX COMMISSION

WOLVERINE FUEL COMPANY, LLC -
DUGOUT MINE,

Petitioner,

CARBON COUNTY,

Cross-Petitioner,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 20-1509

Account No: 11848738-012-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 and Cross-Petitioner's appeal of the property tax assessment on the subject property. Petitioner, Cross-Petitioner and Respondent have agreed that an adjustment to Respondent's initial valuation from \$21,453,717 to \$18,028,036 for the 2020 tax year is necessary.

ORDER

Based on the foregoing, the Utah State Tax Commission finds the market value of the subject property for the tax year 2020 is \$18,028,036.

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. 20-1509

BY ORDER OF THE COMMISSION:


DATED this 22nd day of March, 2022.

EXCUSED

John L. Valentine
Commission Chair


Rebecca 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.

LARON J. LIND #8334
JOSHUA R. NELSON #16528
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: llind@agutah.gov
joshuanelson@agutah.gov

Attorneys for Property Tax Division of the Utah State Tax Commission

BEFORE THE UTAH STATE TAX COMMISSION

WOLVERINE FUEL COMPANY LLC - DUGOUT MINE,	STIPULATION
Petitioner,	Appeal No. 20-1509
vs.	Account No. 11848738-012-PCA
PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,	Tax Type: Centrally Assessed Property
Respondent.	

STIPULATION

The parties in the above-captioned appeals, Wolverine Fuel Company LLC – Dugout Mine (“DUGOUT”), the Property Tax Division of the Utah State Tax Commission (the “Division”) and Carbon County for property tax year 2020, by and through their respective representatives, hereby stipulate to a resolution and settlement of the above-captioned appeal as follows:

1. This Stipulation and Settlement Agreement concerns DUGOUT's property tax appeal and Carbon County's cross-appeal;

2. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for property tax year 2020 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 DUGOUT's appeal and Carbon County's cross-appeal for the 2020 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 Value</u>	<u>Stipulated Value</u>
2020	\$21,453,717	\$18,028,036

5. The impact of the proposed change to the assessed value is set forth in the County Breakout Report for 2020 attached as Exhibit "A;"

6. The parties further stipulate that the "Stipulated Taxable Value" falls within a reasonable range of fair market of DUGOUT's taxable property under Utah law for the respective property tax year at issue;

7. 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;

8. 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;

9. The parties further stipulate that DUGOUT's above-captioned 2020 Utah property tax appeal and Carbon County's cross-appeal shall be dismissed when the Tax Commission's Order of Approval becomes final;

10. This Stipulation shall be binding on the parties and shall constitute full resolution of DUGOUT's and Carbon County's appeals.

STIPULATED this 17th day of November, 2021 by:

WOLVERINE FUEL COMPANY
LLC - SUFCO MINE

PROPERTY TAX DIVISION

/s/ Steven P. Young
STEVEN P. YOUNG
HOLLAND & HART LLP
Attorney for
Wolverine Fuel Company, LLC
Electronically signed by Laron Lind
with permission of Steve Young

/s/ Laron J. Lind
LARON J. LIND
JOSHUA R. NELSON
Assistant Utah Attorneys General
Attorneys for the Property Tax Division

CARBON COUNTY

/s/ Thomas W. Peters
THOMAS W. PETERS
PETERS | SCOFIELD
Attorneys for Carbon County
Electronically signed by Laron Lind
with permission of Thomas W. Peters



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

Taxpayer: WOLVERINE FUEL COMPANY LLC - DUGOUT **Taxpayer Number:** 11848738-012-PCA
Appeal Number: 20-1509 & 20-1509 **Industry:** Coal

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Carbon				
	009-0000	\$20,821,641	\$17,395,960	-\$3,425,681
	095-0000	\$632,076	\$632,076	\$0
	Carbon County Total	\$21,453,717	\$18,028,036	-\$3,425,681
TOTAL VALUE		\$21,453,717	\$18,028,036	-\$3,425,681

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

**Wolverine Fuel Company, LLC - Dugout Mine (Petitioner) vs
Property Tax Division (Respondent)**

20-1509

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

Representative for Respondent

Joshua Nelson

Sent via email

Representative for Respondent

Thomas Peters

7430 Creek Road #303
Sandy, UT 84093

Attorney for Petitioner

Wolverine Fuel Company, LLC

Dugout Mine

Kyle Whitehead
1401 N 1st Street Ste A
Grand Junction, CO 81501

Petitioner

Holland and Hart LLP

Steve Young
222 S Main Suite 2200
Salt Lake City, UT 84101

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

3/22/2022

Signature

Jeanelle Collins