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BEFORE THE UTAH STATE TAX COMMISSION

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ARB ENERGY UTAH, LLC,

Petitioner,

v.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

**ORDER OF APPROVAL**

Appeal No. 20-1549

Account No: 14960828-002-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2020

Judge: Shannon Halverson

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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 \$3,594,227 to \$2,500,000 for the 2020 tax year is 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 the tax year 2020 is \$2,500,000.

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.



Shannon Halverson, Administrative Law Judge

Appeal No. 20-1549

BY ORDER OF THE COMMISSION:

DATED this 24<sup>th</sup> day of August, 2021.

*John L. Valentine*

John L. Valentine  
Commission Chair

*Rebecca L. Rockwell*

Rebecca L. Rockwell  
Commissioner



*Michael J. Cragun*

Michael J. Cragun  
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.

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

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**Arb Energy Utah, LLC (Petitioner) vs Property Tax Division  
(Respondent)**

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**20-1549**

**Property Tax Division**  
Sent via email

**Respondent**

**Arb Energy Utah, LLC**  
Humberto Sirvent  
600 Travis Street Ste 6161  
Houston, TX 77002-2922

**Petitioner**

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

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

8/24/2021  
Date

  
Signature