
BEFORE THE UTAH STATE TAX COMMISSION

<p>PACIFICORP, INC.,</p> <p>Petitioner,</p> <p>BEAVER COUNTY, BOX ELDER, CACHE COUNTY, CARBON COUNTY, DAGGETT COUNTY, DAVIS COUNTY, DUCHESNE COUNTY, EMERY COUNTY, GRAND COUNTY, IRON COUNTY, JUAB COUNTY, MILLARD COUNTY, MORGAN COUNTY, RICH COUNTY, SALT LAKE COUNTY, SAN JUAN COUNTY, SANPETE COUNTY, SEVIER COUNTY, SUMMIT COUNTY, TOOELE COUNTY, UTAH COUNTY, UINTAH COUNTY, WASHINGTON COUNTY, WASATCH COUNTY AND WEBER COUNTY,</p> <p>Cross-Petitioners,</p> <p>v.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p>Respondent.</p>	<p>ORDER OF APPROVAL</p> <p>Appeal Nos. 16-905, 17-825, 18-989, 19-1337, 21-837 and 22-1024</p> <p>Account No: 12142429-012 Tax Type: Property Tax/Centrally Assessed Tax Years: 2016, 2017, 2018, 2019, 2021 and 2022</p> <p>Judge: Phan</p>
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STATEMENT OF THE CASE

These matters came before the Utah State Tax Commission on Petitioner's and Cross-Petitioning Counties' appeals of the property tax assessment on the subject property for the years 2016 through 2022. PacifiCorp, the Cross-Petitioning Counties and the Property Tax Division (collectively the "Parties") all agreed that the valuation issues associated with PacifiCorp's property for the 2020 tax year should be litigated as a sample valuation case before the Commission. The Parties participated in a Formal Hearing before the Commission regarding the 2020 tax year during the week of August 9-13, 2021. On June 8, 2022, the Commission issued its Findings of Fact, Conclusions of Law, and Final Decision regarding the 2020 tax year ("Final Decision") in which the Commission reduced the 2020 value to \$6,437,966,297 prior to final adjustments for separately taxed motor vehicles, etc.

Appeal No. 16-905, 17-825, 18-989, 19-1337, 21-837 and 22-1024

Since the Final Decision was issued, the Parties have participated in settlement discussions in an effort to resolve all of the outstanding appeals associated with PacifiCorp's property.

PacifiCorp and the Property Tax Division have agreed by way of Stipulation that adjustments to the valuations for the above outstanding tax years (2016-2022) are appropriate to resolve the appeals without the further expense and uncertainty of litigation. The Stipulation is attached and made a part of this Order by reference. The proposed Settlement Values for the subject property owned by Petitioner would be set at the Settlement Values identified in the following table:

Tax Year	Appeal No.	Assessed Values	Settlement Values
2016	16-905	\$ 5,639,750,960	\$ 5,435,412,160
2017	17-825	\$ 5,795,941,880	\$ 5,633,817,640
2018	18-989	\$ 6,285,622,760	\$ 6,085,443,700
2019	19-1337	\$ 6,604,648,040	\$ 5,960,292,140
2020	20-1050	\$ 7,053,498,290	\$ 6,423,018,000
2021	21-837	\$ 6,562,440,660	\$ 6,445,254,220
2022	22-1014	\$ 6,904,639,770	\$ 6,826,177,960

The above 2020 value is the Commission's Final Decision value after standard adjustments for locally assessed motor vehicles, etc. and is not changed in the Stipulation.

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 values of the subject property for the tax years at issue are the following:

Tax Year	Appeal No.	Settlement Values
2016	16-905	\$ 5,435,412,160
2017	17-825	\$ 5,633,817,640
2018	18-989	\$ 6,085,443,700
2019	19-1337	\$ 5,960,292,140

Appeal No. 16-905, 17-825, 18-989, 19-1337, 21-837 and 22-1024

2020	20-1050	\$ 6,423,018,000
2021	21-837	\$ 6,445,254,220
2022	22-1014	\$ 6,826,177,960

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.




Jane Phan
Administrative Law Judge

BY ORDER OF THE COMMISSION:

DATED this **28** day of **October**, 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.

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BEFORE THE UTAH STATE TAX COMMISSION

PACIFICORP, INC.,

Petitioner,

BEAVER COUNTY, ET. AL.,

Cross-Petitioners

v.

PROPERTY TAX DIVISION OF THE
UTAH STAT TAX COMMISSION

Respondent.

**STIPULATION OF SETTLEMENT
AND MOTION TO ISSUE AN ORDER
TO SHOW CAUSE**

Appeal Nos: 16-905, 17-825, 18-989,
19-1337, 21-837, 22-1014

Property Type: Centrally Assessed

Tax Years: 2016-2019, 2021 and 2022

Judge: Jane Phan

STIPULATION

Petitioner, PacifiCorp, Inc. (“PacifiCorp”), Respondent, the Property Tax Division of Utah State Tax Commission (“Division”), and the undersigned Counties (“Counties”) hereby AGREE and STIPULATE as follows:

Recitals

A. The above captioned appeals involve the valuation of the tangible taxable property of PacifiCorp located in the state of Utah for the Tax Years 2016-2022 for property tax purposes.

B. The Division issued property tax assessments for PacifiCorp’s taxable property for the Tax Years 2016-2022 and initially set the values for PacifiCorp’s property at the values identified below (the “Assessed Values”):

Tax Year	Appeal No.	Assessed Values
2016	16-905	\$ 5,639,750,960
2017	17-825	\$ 5,795,941,880
2018	18-989	\$ 6,285,622,760
2019	19-1337	\$ 6,604,648,040
2020	20-1050	\$ 7,053,498,290
2021	21-837	\$ 6,562,440,660
2022	22-1014	\$ 6,904,639,770

C. PacifiCorp timely filed Petitions of Redetermination for each of the Assessed Values with the Utah State Tax Commission (the “Commission”).

D. Various Utah Counties filed Cross Petitions each year regarding the Assessed Values and participated in the above captioned appeals (the “Appearing Counties”).

E. PacifiCorp, the Division, and the Appearing Counties (collectively the “Parties”) agreed that the Assessed Value for the 2020 tax year should be litigated as sample valuation case before the Commission. The Parties participated in a formal hearing before the Commission regarding the 2020 tax year during the week of August 9-13, 2021.

F. On June 8, 2022, the Commission issued its Findings of Fact, Conclusions of Law, and Final Decision regarding the 2020 tax year (“Final Decision”) in which the Commission reduced the 2020 value to \$6,437,966,297 prior to final adjustments for separately taxed motor vehicles, etc.

G. On July 7, 2022, PacifiCorp filed a protective appeal regarding the Final Decision with the Utah Third Judicial District Court. Several Utah Counties filed cross appeals. PacifiCorp’s appeal and the Counties’ cross appeals are collectively referred to as the “2020 District Court Appeal.”

H. Since the Final Decision was issued, the Parties have participated in settlement discussions in an effort to resolve all of the outstanding appeals associated with PacifiCorp’s property.

I. As a result of those discussions, the undersigned Parties now desire to settle each of the above-captioned matters as set forth herein.

Agreement

1. The undersigned Parties agree to settle the outstanding appeals as follows:

Tax Year	Appeal No.	Assessed Values	Settlement Values
2016	16-905	\$ 5,639,750,960	\$ 5,435,412,160
2017	17-825	\$ 5,795,941,880	\$ 5,633,817,640
2018	18-989	\$ 6,285,622,760	\$ 6,085,443,700
2019	19-1337	\$ 6,604,648,040	\$ 5,960,292,140
2020	20-1050	\$ 7,053,498,290	\$ 6,423,018,000
2021	21-837	\$ 6,562,440,660	\$ 6,445,254,220
2022	22-1014	\$ 6,904,639,770	\$ 6,826,177,960

2. The undersigned Parties agree that the above Settlement Values fall within a reasonable range of the fair market values of PacifiCorp’s taxable property for each of the identified tax years. The above 2020 value is the Commission’s Final Decision value after standard adjustments for locally assessed motor vehicles, etc. and is not changed in this Stipulation of Settlement and Motion to Issue an Order to Show Cause (the “Stipulation”).

3. Attached hereto as Exhibit A are revised apportionment sheets that have been prepared by the Division for the Settlement Values for each of the subject tax years.

4. The undersigned Parties acknowledge that by entering this Stipulation, none of the Parties concede the correctness of any issue advanced by the Parties in the arguments or pleadings related to the above captioned appeals or in the calculations or methodologies used to reach the Settlement Values and agree that each Party reserves the right to raise such issues in future valuation years.

5. Each individual executing this Stipulation hereby represents and warrants that he or she has been duly authorized to sign this Stipulation on behalf of their client Party.

6. The undersigned Parties understand that this Stipulation is subject to approval by the Commission and shall become final and conclusive among the Parties after a written order of approval is executed by the Commission approving this Stipulation.

7. The undersigned Parties agree that once the Commission has issued final orders approving the Settlement Values for PacifiCorp's property for tax years 2016-2022, that the undersigned Parties will make appropriate filings with the Utah Third Judicial District Court to dismiss or otherwise resolve the 2020 District Court Appeal.

8. Should the Commission decline to approve this Stipulation, this Stipulation shall be void and shall not be admissible as evidence against any Party in any of the above captioned appeals for the 2020 District Court Appeal, and the above captioned appeals shall be reinstated before the Commission.

9. This Stipulation shall be binding on the undersigned Parties and shall constitute a full resolution of this matter.

MOTION FOR APPROVAL

The Parties believe that the above Stipulation fairly resolves the issues presented in the above-captioned appeals. Some of the Appearing Counties have expressed that procedurally it is better for them to receive an Order to Show Cause regarding a settlement rather than separately enter into a valuation settlement agreement. Accordingly, the undersigned Parties respectfully request that the Commission issue an Order to Show Cause to all Utah counties in which PacifiCorp owns property as to why the Commission should not enter an order adopting the above Settlement Values for the identified years, and to then issue an appropriate order approving the Stipulation and resolving the above captioned appeals as set forth in the above

Stipulation. A proposed Order to Show Cause is attached as Exhibit B for the convenience of the Commission.

DATED this 9th day of September, 2022.

CRAPO | DEEDS PLLC

David J. Crapo

David J. Crapo

John T. Deeds

Attorneys for PacifiCorp

DATED this 9th day of September, 2022.

UTAH ATTORNEY GENERAL'S
OFFICE

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Laron J. Lind

Michelle A. Lombardi

Joshua Nelson

Assistant Attorneys General

Attorneys for the Property Tax Division

DATED this 9th day of September, 2022.

DUCHESNE COUNTY ATTORNEY'S
OFFICE

Tyler Allred

Tyler Allred

Attorney for Duchesne County

DATED this 9th day of September, 2022.

WASHINGTON COUNTY
ATTORNEY'S OFFICE

Steven M. Scott

Steven M. Scott

Attorney for Washington County

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

PacifiCorp (Petitioner) vs Property Tax Division (Respondent)

16-905

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**** CERTIFICATION ****

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

October 28, 2022

Date



Signature

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Utah State Tax Commission

PacifiCorp (Petitioner) vs Property Tax Division (Respondent)

16-905

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Juab County Auditor Emailed to: zackb@juabcounty.gov	Affected County
Kane County Auditor Emailed to: clerkkj@kane.utah.gov clamb@kane.utah.gov	Affected County
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Tooele County Auditor Emailed to: alison.mccoy@tooeleco.org	Affected County
Rich County Auditor Emailed to: bpeart@richcountyut.org	Affected County
Uintah County Auditor Emailed to: mwilkins@uintah.utah.gov	Affected County / Petitioner

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16-905

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16-905

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Affected County

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Affected County / Petitioner

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17-825

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17-825

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PacifiCorp Emailed to: norm.ross@pacificorp.com	Petitioner
Richard Smith Emailed to: rsmith@hawleytroxell.com	Attorney for Petitioner
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Iron County Auditor Emailed to: djessen@ironcounty.net	Affected County / Petitioner
Daggett County Auditor Emailed to: kpallesen@daggettcounty.org	Affected County
Juab County Auditor Emailed to: zackb@juabcounty.gov	Affected County / Petitioner
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Millard County Auditor Emailed to: bsmith@co.millard.ut.us	Affected County / Petitioner
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Pacificorp Inc. (Petitioner) vs Property Tax Division (Respondent)

17-825

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Duchesne County Auditor Emailed to: jevans@duchesne.utah.gov	Affected County / Petitioner
Beaver County Auditor Emailed to: gingermcmullin@beaver.utah.gov	Affected County
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Grand County Auditor Emailed to: gwoytek@grandcountyutah.net	Affected County

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Pacificorp Inc. (Petitioner) vs Property Tax Division (Respondent)

17-825

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Pacificorp Inc. (Petitioner) vs Property Tax Division (Respondent)

18-989

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18-989

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Juab County Auditor Emailed to: zackb@juabcounty.gov	Affected County
Kane County Auditor Emailed to: clerkkj@kane.utah.gov clamb@kane.utah.gov	Affected County
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Summit County Auditor Emailed to: mhoward@summitcounty.org	Affected County / Petitioner
Piute County Auditor Emailed to: kgleave@piute.utah.gov	Affected County

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18-989

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Duchesne County Auditor Emailed to: jevans@duchesne.utah.gov	Affected County / Petitioner
Beaver County Auditor Emailed to: gingermcmullin@beaver.utah.gov	Affected County / Petitioner
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Cache County Auditor Emailed to: dianna.schaeffer@cachecounty.org	Affected County
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Sevier County Auditor Emailed to: scwall@sevier.utah.gov	Affected County
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San Juan County Auditor Emailed to: lduncan@sanjuancounty.org	Affected County / Petitioner

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18-989

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Affected County

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Affected County / Petitioner

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Affected County

Weber County Auditor

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Affected County / Petitioner

Salt Lake County Auditor

Emailed to: cwharding@slco.org

Affected County / Petitioner

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PacifiCorp Inc (Petitioner) vs Property Tax Division (Respondent)

19-1337

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Timothy Bodily Emailed to: tbodily@slco.org	Attorney for Petitioner
Tyler Allred Emailed to: tallred@duchesne.utah.gov	Attorney for Petitioner
Courtlan Erickson Emailed to: cerickson@co.weber.ut.us	Attorney for Petitioner
J. Robert Tripp Emailed to: rtripp@co.davis.ut.us	Attorney for Petitioner
Jennifer Mastrorocco Emailed to: jmastrorocco@gapclaw.com	Attorney for Petitioner
David J Crapo and John T Deeds Emailed to: djcrapo@crapodeeds.com jtdeeds@crapodeeds.com	Attorney for Petitioner
PacifiCorp Emailed to: norm.ross@pacificorp.com	Petitioner
Carbon County Auditor Emailed to: seth.marsing@carbon.utah.gov	Affected County / Petitioner
Iron County Auditor Emailed to: djessen@ironcounty.net	Affected County

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

October 28, 2022

Date

Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

PacifiCorp Inc (Petitioner) vs Property Tax Division (Respondent)

19-1337

Daggett County Auditor Emailed to: kpallesen@daggettcountry.org	Affected County / Petitioner
Juab County Auditor Emailed to: zackb@juabcounty.gov	Affected County
Kane County Auditor Emailed to: clerkkj@kane.utah.gov clamb@kane.utah.gov	Affected County
Millard County Auditor Emailed to: bsmith@co.millard.ut.us	Affected County / Petitioner
Davis County Auditor Emailed to: ckoch@daviscountyutah.gov	Affected County / Petitioner
Morgan County Auditor Emailed to: lhyde@morgancountyutah.gov	Affected County / Petitioner
Summit County Auditor Emailed to: mhoward@summitcounty.org	Affected County / Petitioner
Piute County Auditor Emailed to: kgleave@piute.utah.gov	Affected County
Tooele County Auditor Emailed to: alison.mccoy@tooeleco.org	Affected County / Petitioner
Rich County Auditor Emailed to: bpeart@richcountyut.org	Affected County
Uintah County Auditor Emailed to: mwilkins@uintah.utah.gov	Affected County / Petitioner
Duchesne County Auditor Emailed to: jevans@duchesne.utah.gov	Affected County / Petitioner
Beaver County Auditor Emailed to: gingermcmullin@beaver.utah.gov	Affected County / Petitioner

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PacifiCorp Inc (Petitioner) vs Property Tax Division (Respondent)

19-1337

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Box Elder County Auditor Emailed to: rbennett@boxeldercounty.org slarsen@boxeldercounty.org	Affected County / Petitioner
Garfield County Auditor Emailed to: camille.moore@garfield.utah.gov	Affected County
Cache County Auditor Emailed to: dianna.schaeffer@cachecounty.org	Affected County
Grand County Auditor Emailed to: gwoytek@grandcountyutah.net	Affected County / Petitioner
Sevier County Auditor Emailed to: scwall@sevier.utah.gov	Affected County
Utah County Auditor Emailed to: burth@utahcounty.org	Affected County
San Juan County Auditor Emailed to: lduncan@sanjuancounty.org	Affected County / Petitioner
Wasatch County Auditor Emailed to: jgranger@wasatch.utah.gov	Affected County
Washington County Auditor Emailed to: susan.lewis@washco.utah.gov	Affected County
Sanpete County Auditor Emailed to: slyon@sanpetecountyutah.gov	Affected County
Weber County Auditor Emailed to: rhatch@co.weber.ut.us	Affected County / Petitioner
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Pacificorp Inc. (Petitioner) vs Property Tax Division (Respondent)

21-837

Property Tax Division Emailed to: utilitymail@utah.gov	Respondent
Michelle Alig Lombardi Emailed to: mlombardi@agutah.gov	Attorney for Respondent
Laron Lind Emailed to: llind@agutah.gov	Attorney for Respondent
Courtlan Erickson Emailed to: cerickson@co.weber.ut.us	Attorney for Petitioner
Thomas Peters Emailed to: twp@psplawyers.com	Attorney for Petitioner
J. Robert Tripp Emailed to: rtripp@co.davis.ut.us	Attorney for Petitioner
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David J Crapo and John T Deeds Emailed to: djcrapo@crapodeeds.com jtdeeds@crapodeeds.com	Attorney for Petitioner
PacifiCorp Emailed to: norm.ross@pacificorp.com	Petitioner
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Pacificorp Inc. (Petitioner) vs Property Tax Division (Respondent)

22-1024

Property Tax Division Emailed to: utilitymail@utah.gov	Respondent
Michelle Alig Lombardi Emailed to: mlombardi@agutah.gov	Attorney for Respondent
Laron Lind Emailed to: llind@agutah.gov	Attorney for Respondent
Jennifer Mastrorocco Emailed to: jmastrorocco@gapclaw.com	Attorney for Petitioner
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Pacificorp Inc. (Petitioner) vs Property Tax Division (Respondent)

22-1024

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