
BEFORE THE UTAH STATE TAX COMMISSION

STRATA NETWORKS,

Petitioner,

CARBON COUNTY, DAGGETT COUNTY,
SALT LAKE COUNTY, SUMMIT COUNTY
AND UINTAH COUNTY,

Cross-Petitioners,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 21-1303

Account No: 12333178-013-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2021

Judge: Phan

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on Petitioner's and Cross-Petitioners' appeal of the property tax assessment on the subject property. Petitioner, Cross-Petitioners and Respondent have agreed that an adjustment to Respondent's initial valuation from \$106,093,880 to \$95,000,000 for the 2021 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 2021 is \$95,000,000.

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.

Appeal No. 21-1303




Jane Phan
Administrative Law Judge

BY ORDER OF THE COMMISSION:


DATED this **14** day of **April**, 2022.

EXCUSED

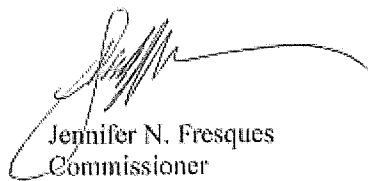
John L. Valentine
Commission Chair



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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Attorneys for Property Tax Division of the Utah State Tax Commission

BEFORE THE UTAH STATE TAX COMMISSION

STRATA NETWORKS,

Petitioner,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent,

vs.

CARBON COUNTY, DAGGETT
COUNTY, SALT LAKE COUNTY,
SUMMIT COUNTY, and UINTAH
COUNTY,

Cross-Petitioners.

STIPULATION

Appeal No. 21-1303

Tax Type: Centrally Assessed Property

1. This Stipulation is entered into by and between the Property Tax
Division of the Utah State Tax Commission (Division), Strata Networks, Carbon

County, Daggett County, Salt Lake County, Summit County, and Uintah County concerning Strata Network’s 2021 property tax appeal and Carbon County, Daggett County, Salt Lake County, Summit County, and Uintah County’s cross appeals.

2. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for the 2021 property tax year and recognize the considerable costs and risks inherent in the potential litigation of these matters.

3. The parties mutually desire to avoid these costs and risks and fully settle and resolve Strata Network’s appeal and the counties’ cross appeals for the 2021 property tax year without further litigation and 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 for Strata Network’s Utah property:

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Value</u>
2021	\$106,093,880	\$95,000,000

5. The impact of the proposed change to the assessed values is set forth in the County Breakout Report attached as Exhibit A.

6. Upon issuance of a Commission order approving this Stipulation, any counties that have signed the Stipulation agree to use the apportionment in Exhibit A 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 Value.

7. The parties further stipulate that the Stipulated Taxable Value falls within a reasonable range of the fair market value for Strata Network's taxable property under Utah law for the property tax year at issue.

8. The parties also agree that the Stipulated Taxable Value is not based on a particular methodology and this Stipulation does not require any particular methodology going forward.

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 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 Strata Network's appeal and the counties' cross appeals.

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. In addition to the signing counties, Strata Network's 2021 property tax valuation included property in Duchesne County and Wasatch County. The undersigned parties agree that the Commission should issue an order to show cause to Duchesne County and Wasatch County as to why the stipulation set forth herein

should not be accepted.

13. The parties further stipulate that Strata Network's above-captioned Utah property tax appeal and the counties' cross appeals shall be dismissed when the Tax Commission's order approving this Stipulation becomes final.

STIPULATED this 8th day of March 2022 by:

STRATA NETWORKS

/s/ Kira Slawson
Kira Slawson
Blackburn & Stoll LC
Attorney for Strata Networks
With permission

PROPERTY TAX DIVISION

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

CARBON COUNTY, DAGGETT
COUNTY & SUMMIT COUNTY

/s/ Thomas W. Peters
Thomas W. Peters
Peters | Scofield
Attorney for Carbon County,
Daggett County & Summit County
With permission

UINTAH COUNTY

/s/ Jennifer Mastrocco
Jennifer Mastrocco
Bart Kunz
Goebel Anderson PC
Attorneys for Uintah County
With permission

SALT LAKE COUNTY

/s/ Timothy A. Bodily
Timothy A. Bodily
Salt Lake County District Attorney's Office
Attorney for Salt Lake County
With permission

Exhibit A



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

Taxpayer: STRATA NETWORKS INC
Appeal Number: 21-1303 & 21-1303

Taxpayer Number: 12333178-013-PCA
Industry: Telecommunications

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Carbon				
	009-0000	\$78,476	\$70,270	-\$8,206
	Carbon County Total	\$78,476	\$70,270	-\$8,206
Daggett				
	003-0000	\$717,889	\$642,821	-\$75,068
	Daggett County Total	\$717,889	\$642,821	-\$75,068
Duchesne				
	001-0000	\$421,405	\$377,340	-\$44,065
	002-0000	\$2,016,904	\$1,806,003	-\$210,901
	003-0000	\$173,165	\$155,058	-\$18,107
	004-0000	\$17,996,667	\$16,114,815	-\$1,881,852
	005-0000	\$919,538	\$823,385	-\$96,153
	014-0000	\$1,386,801	\$1,241,789	-\$145,012
	014-0001	\$186,541	\$167,035	-\$19,506
	015-0000	\$7,301,532	\$6,538,035	-\$763,497
	016-0000	\$7,621,411	\$6,824,466	-\$796,945
	019-0000	\$830,711	\$743,846	-\$86,865
	020-0000	\$1,504,103	\$1,346,824	-\$157,279
	021-0000	\$1,050,863	\$940,978	-\$109,885
	022-0000	\$1,503,467	\$1,346,255	-\$157,212
	023-0000	\$683,586	\$612,106	-\$71,480
	095-0000	\$11,941,328	\$10,692,663	-\$1,248,665
	Duchesne County Total	\$55,538,022	\$49,730,598	-\$5,807,424
Salt Lake				
	01A-0000	\$208,052	\$186,297	-\$21,755
	Salt Lake County Total	\$208,052	\$186,297	-\$21,755
Summit				
	037-0000	\$42,061	\$37,663	-\$4,398
	Summit County Total	\$42,061	\$37,663	-\$4,398
Uintah				
	001-0000	\$12,503,866	\$11,196,379	-\$1,307,487
	002-0000	\$6,127,173	\$5,486,475	-\$640,698
	003-0000	\$1,797,335	\$1,609,394	-\$187,941



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

Taxpayer: STRATA NETWORKS INC
Appeal Number: 21-1303 & 21-1303

Taxpayer Number: 12333178-013-PCA
Industry: Telecommunications

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Uintah				
	004-0000	\$15,561,183	\$13,934,003	-\$1,627,180
	005-0000	\$2,312,315	\$2,070,524	-\$241,791
	006-0000	\$182,725	\$163,618	-\$19,107
	007-0000	\$189,114	\$169,339	-\$19,775
	008-0000	\$1,432,107	\$1,282,357	-\$149,750
	009-0000	\$1,728,448	\$1,547,710	-\$180,738
	011-0000	\$24,874	\$22,273	-\$2,601
	012-0000	\$1,194,383	\$1,069,490	-\$124,893
	014-0000	\$3,021,964	\$2,705,967	-\$315,997
	017-0000	\$424,420	\$380,040	-\$44,380
	022-0000	\$28,089	\$25,152	-\$2,937
	024-0000	\$991,613	\$887,923	-\$103,690
	Uintah County Total	\$47,519,609	\$42,550,644	-\$4,968,965
Wasatch				
	012-0000	\$1,989,771	\$1,781,707	-\$208,064
	Wasatch County Total	\$1,989,771	\$1,781,707	-\$208,064
TOTAL VALUE		\$106,093,880	\$95,000,000	-\$11,093,880

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Strata Networks (Petitioner) vs Property Tax Division (Respondent)

21-1303

Property Tax Division

210 North 1950 West
Salt Lake City, UT 84134

Respondent

Laron Lind

160 East 300 South, 5th Floor
Salt Lake City, UT 84114

Attorney for Respondent

Michelle Alig Lombardi

160 East 300 South, 5th Floor
Salt Lake City, UT 84114-0874

Attorney for Respondent

Strata Networks

M. Jason McKee
PO Box 398
Roosevelt, UT 84066

Petitioner

Kira Slawson

Blackburn and Stoll, LC
257 East 200 South Ste 800
Salt Lake City, UT 84111

Attorney for Petitioner

Uintah County Auditor

147 E Main
Vernal, UT 84078

Affected County / Petitioner

Carbon County Auditor

751 East 100 North Ste 1100
Price, UT 84501

Affected County / Petitioner

Daggett County Auditor

P.O. Box 219
Manila, UT 84046

Affected County / Petitioner

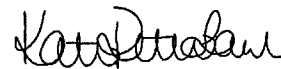
Duchesne County Auditor

P.O. Box 910
Duchesne, UT 84021

Affected County

**** CERTIFICATION ****

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



April 14, 2022

Date

Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Strata Networks (Petitioner) vs Property Tax Division (Respondent)

21-1303

Salt Lake County Auditor
2001 South State Street, S3-600
Salt Lake City, UT 84190

Affected County / Petitioner

Wasatch County Auditor
25 North Main
Heber, UT 84032

Affected County

Summit County Auditor
PO Box 128
Coalville, UT 84017

Affected County / Petitioner

Jennifer Mastrorocco
Goebel Anderson PC
405 South Main Street Ste 200
Salt Lake City, UT 84111

Attorney for Petitioner

Barton H. Kunz II
Goebel Anderson PC
405 South Main Street Ste 200
Salt Lake City, UT 84111

Attorney for Petitioner

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


Attorney for Petitioner

Timothy A Bodily
Deputy Salt Lake County District Attorney
35 East 500 South
Salt Lake City, UT 84111

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.



April 14, 2022

Date

Signature