
BEFORE THE UTAH STATE TAX COMMISSION

UNION PACIFIC RAILROAD COMPANY,

Petitioner,

BEAVER COUNTY, BOX ELDER COUNTY,
CARBON COUNTY, DAVIS COUNTY, EMERY
COUNTY, GRAND COUNTY, IRON COUNTY,
MILLARD COUNTY, MORGAN COUNTY, SALT
LAKE COUNTY, SUMMIT COUNTY, TOOELE
COUNTY AND WEBER COUNTY,

Cross-Petitioners,

vs.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 21-1379

Account No: 12055125-006-PCA

Tax Type: Property Tax / Centrally Assessed

Tax Year: 2021

Judge: Marshall

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 \$2,122,174,860 to \$1,979,000,000 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 \$1,979,000,000.

Appeal No. 21-1379

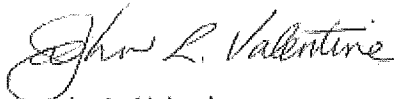
The Property Tax Division has calculated final adjustments to the values apportioned to each affected tax district resulting from this order. The attached copy of that information is made part of this order by this reference. County officials are to use the information provided to adjust their tax rolls in accordance with the revised assessment and to calculate refunds as appropriate.



Jan Marshall
Administrative Law Judge

BY ORDER OF THE COMMISSION:

DATED this **16** day of **February**, 2022.



John L. Valentine
Commission Chair

EXCUSED

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 Petitioner Union Pacific Railroad Company

BEFORE THE UTAH STATE TAX COMMISSION

<p>UNION PACIFIC RAILROAD COMPANY, Petitioner, v. BEAVER COUNTY, ET. AL., v. PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.</p>	<p>STIPULATION OF SETTLEMENT AND MOTION TO APPROVE</p> <p>Appeal No: 21-1379</p> <p>Tax Type: Property Tax</p> <p>Tax Year: 2021</p> <p>Case Type: Centrally Assessed Property</p> <p>Judge Jan Marshall</p>
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STIPULATION

Petitioner, Union Pacific Railroad Company (“UPRR”), Cross Petitioners, Utah Counties: Beaver, Box Elder, Carbon, Davis Emery, Grand, Iron, Millard, Morgan, Salt Lake, Summit, Tooele, and Weber (“Counties”) and Respondent, the Property Tax Division of the Utah State Tax Commission (“Division”) hereby AGREE and STIPULATE as follows:

Recitals

A. This matter involves the valuation for property tax purposes of the tangible taxable property of UPRR located in the state of Utah for the 2021 Tax Year.

B. The Division issued an Indicated Utah Assessment of the subject property for the 2021 Tax Year equal to \$2,122,174,860.

C. UPRR timely appealed this assessment to the Utah State Tax Commission (“Commission”).

D. The Counties timely filed cross petitions with the Commission.

E. UPRR, the Division and the Counties (collectively the “Parties”) have participated in settlement discussions and as a result of these discussions now desire to settle the above captioned matter as set forth herein.

Agreement

1. The Parties agree that the fair market value of UPRR’s property located in the State of Utah shall be set at \$1,979,000,000 for the 2021 tax year, and the Parties agree that such value falls within a reasonable range of fair market value.

2. The 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 this case and agree that each Party reserves the right to raise such issues in future valuation years as may be appropriate.

3. Each individual executing this Stipulation of Settlement (“Stipulation”) hereby represents and warrants that he or she has been duly authorized to sign this Stipulation on behalf of their client Party.

4. The 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.

5. 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 future proceeding, and this case shall be reinstated before the Commission and proceed to a formal hearing.

6. This Stipulation shall be binding on the 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 case. Accordingly, the Parties respectfully request that the Commission issue an order resolving this case as set forth in the above Stipulation. For the convenience of the Commission, a proposed form of order is attached hereto as Exhibit A.

Dated this 21st day of December, 2021

CRAPO | DEEDS PLLC

PETERS | SCOFIELD

/s/ David J. Crapo
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Company*

/s/ Thomas W. Peters
By filer with permission from Mr. Peters
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Summit, and Tooele Counties*

WEBER COUNTY

SALT LAKE COUNTY

/s/ Courtlan Erickson
By filer with permission from Mr. Erickson
COURTLAN ERICKSON
Weber County Attorney

/s/ Timothy A. Bodily
By filer with permission from Mr. Bodily
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DAVIS COUNTY

/s/ J. Robert Tripp

By filer with permission from Mr. Tripp

J. ROBERT TRIPP

Davis County Attorney

OFFICE OF THE UTAH ATTORNEY
GENERAL

/s/ Laron J. Lind

By filer with permission from Mr. Lind

LARON J. LIND

JOSHUA R. NELSON

Attorneys for the Property Tax Division



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

Taxpayer: UNION PACIFIC RAILROAD COMPANY

Taxpayer Number: 12055125-006-PCA

Appeal Number: 21-1379 & 21-1379

Industry: Railroad

<u>County</u>	<u>Tax Area</u>	<u>Original Valuation</u>	<u>Revised Valuation</u>	<u>Change in Valuation</u>
Beaver				
	002-0000	\$32,247,943	\$30,026,386	-\$2,221,557
	002-0003	\$3,089,129	\$2,876,320	-\$212,809
	005-0000	\$10,559,872	\$9,832,404	-\$727,468
	Beaver County Total	\$45,896,944	\$42,735,110	-\$3,161,834
Box Elder				
	101-0000	\$137,858,502	\$129,325,905	-\$8,532,597
	103-0000	\$9,469,052	\$8,816,730	-\$652,322
	104-0000	\$2,264,139	\$2,108,163	-\$155,976
	105-0000	\$577,493	\$537,709	-\$39,784
	106-0000	\$1,191,652	\$1,109,559	-\$82,093
	112-0000	\$1,943,310	\$1,809,435	-\$133,875
	113-0000	\$3,996,618	\$3,721,292	-\$275,326
	114-0000	\$1,384,150	\$1,288,796	-\$95,354
	124-0000	\$3,620,790	\$3,371,354	-\$249,436
	125-0000	\$504,161	\$469,429	-\$34,732
	126-0000	\$5,078,272	\$4,728,430	-\$349,842
	127-0000	\$2,768,300	\$2,577,592	-\$190,708
	130-0000	\$3,648,290	\$3,396,960	-\$251,330
	132-0000	\$3,153,295	\$2,936,065	-\$217,230
	135-0000	\$1,943,310	\$1,809,435	-\$133,875
	157-0000	\$2,126,641	\$1,980,137	-\$146,504
	158-0000	\$23,548,882	\$21,926,602	-\$1,622,280
	159-0000	\$6,178,259	\$5,752,639	-\$425,620
	162-0000	\$705,825	\$657,201	-\$48,624
	177-0000	\$2,419,971	\$2,253,259	-\$166,712
	179-0000	\$485,827	\$452,359	-\$33,468
	180-0000	\$2,905,798	\$2,705,618	-\$200,180
	182-0000	\$6,242,425	\$5,812,385	-\$430,040
	187-0000	\$2,236,640	\$2,082,558	-\$154,082
	192-0000	\$934,989	\$870,577	-\$64,412
	199-0000	\$5,325,769	\$4,958,877	-\$366,892
	Box Elder County Total	\$232,512,360	\$217,459,066	-\$15,053,294
Cache				
	001-0000	\$485,827	\$452,359	-\$33,468



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

Taxpayer: UNION PACIFIC RAILROAD COMPANY
 Appeal Number: 21-1379 & 21-1379

Taxpayer Number: 12055125-006-PCA
 Industry: Railroad

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Cache				
	003-0000	\$1,127,486	\$1,049,814	-\$77,672
	004-0000	\$1,594,981	\$1,485,103	-\$109,878
	006-0000	\$586,660	\$546,245	-\$40,415
	008-0000	\$1,118,320	\$1,041,279	-\$77,041
	012-0000	\$1,970,809	\$1,835,041	-\$135,768
	015-0000	\$2,227,473	\$2,074,023	-\$153,450
	017-0000	\$5,729,097	\$5,334,421	-\$394,676
	018-0000	\$1,814,978	\$1,689,944	-\$125,034
	019-0000	\$2,814,133	\$2,620,267	-\$193,866
	022-0000	\$3,703,289	\$3,448,169	-\$255,120
	023-0000	\$4,821,608	\$4,489,448	-\$332,160
	025-0000	\$10,550,706	\$9,823,869	-\$726,837
	027-0000	\$6,664,086	\$6,204,998	-\$459,088
	028-0000	\$22,357,230	\$20,817,043	-\$1,540,187
	033-0000	\$219,997	\$204,842	-\$15,155
	128-0000	\$632,492	\$588,920	-\$43,572
	928-0000	\$18,333	\$17,070	-\$1,263
	Cache County Total	\$68,437,505	\$63,722,855	-\$4,714,650
Carbon				
	001-0000	\$2,777,466	\$2,586,127	-\$191,339
	002-0000	\$19,158,101	\$17,838,302	-\$1,319,799
	003-0000	\$2,346,638	\$2,184,979	-\$161,659
	006-0000	\$1,869,977	\$1,741,155	-\$128,822
	007-0000	\$12,585,681	\$11,718,655	-\$867,026
	008-0000	\$38,838,697	\$36,163,104	-\$2,675,593
	009-0000	\$43,513,640	\$40,515,991	-\$2,997,649
	012-0000	\$4,152,450	\$3,866,388	-\$286,062
	098-0000	\$54,999	\$51,210	-\$3,789
	Carbon County Total	\$125,297,649	\$116,665,911	-\$8,631,738
Davis				
	008-0000	\$2,878,299	\$2,680,013	-\$198,286
	013-0000	\$52,771,862	\$49,136,414	-\$3,635,448
	034-0000	\$8,231,567	\$7,664,495	-\$567,072



Utah State Tax Commission
Property Tax Division - Centrally Assessed
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County Breakout Report

Taxpayer: UNION PACIFIC RAILROAD COMPANY

Taxpayer Number: 12055125-006-PCA

Appeal Number: 21-1379 & 21-1379

Industry: Railroad

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Davis				
	035-0000	\$2,199,973	\$2,048,417	-\$151,556
	039-0000	\$11,128,199	\$10,361,578	-\$766,621
	044-0000	\$10,404,041	\$9,687,308	-\$716,733
	051-0000	\$6,755,752	\$6,290,349	-\$465,403
	054-0000	\$669,159	\$623,060	-\$46,099
	057-0000	\$6,444,089	\$6,000,156	-\$443,933
	070-0000	\$4,225,782	\$3,934,669	-\$291,113
	077-0000	\$5,747,430	\$5,351,491	-\$395,939
	078-0000	\$4,207,449	\$3,917,598	-\$289,851
	081-0000	\$3,831,620	\$3,567,660	-\$263,960
	088-0000	\$293,330	\$273,122	-\$20,208
	090-0000	\$2,108,308	\$1,963,067	-\$145,241
	713-0000	\$54,999	\$51,210	-\$3,789
	Davis County Total	\$121,951,859	\$113,550,607	-\$8,401,252
Emery				
	006-0000	\$10,330,708	\$9,619,027	-\$711,681
	009-0000	\$51,039,383	\$47,523,286	-\$3,516,097
	019-0000	\$2,676,634	\$2,492,241	-\$184,393
	Emery County Total	\$64,046,725	\$59,634,554	-\$4,412,171
Grand				
	004-0000	\$95,313,847	\$88,747,688	-\$6,566,159
	006-0000	\$7,470,743	\$6,956,084	-\$514,659
	007-0000	\$12,044,854	\$11,215,086	-\$829,768
	Grand County Total	\$114,829,444	\$106,918,858	-\$7,910,586
Iron				
	006-0000	\$2,621,635	\$2,441,031	-\$180,604
	007-0000	\$50,049,395	\$46,601,498	-\$3,447,897
	010-0001	\$61,067,595	\$56,860,655	-\$4,206,940
	013-0000	\$1,457,482	\$1,357,077	-\$100,405
	025-0000	\$366,662	\$341,403	-\$25,259
	Iron County Total	\$115,562,769	\$107,601,664	-\$7,961,105



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Industry: Railroad

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Juab				
	001-0000	\$3,758,288	\$3,499,380	-\$258,908
	003-0000	\$1,164,153	\$1,083,954	-\$80,199
	004-0000	\$11,870,690	\$11,052,919	-\$817,771
	005-0000	\$57,666,802	\$53,694,143	-\$3,972,659
	009-0000	\$19,295,600	\$17,966,328	-\$1,329,272
	012-0000	\$1,264,985	\$1,177,840	-\$87,145
	Juab County Total	\$95,020,518	\$88,474,564	-\$6,545,954
Millard				
	006-0000	\$54,476,841	\$50,723,938	-\$3,752,903
	007-0000	\$5,958,261	\$5,547,797	-\$410,464
	010-0000	\$9,349,887	\$8,705,774	-\$644,113
	011-0000	\$1,631,647	\$1,519,243	-\$112,404
	012-0000	\$8,488,231	\$7,903,477	-\$584,754
	013-0000	\$6,114,093	\$5,692,894	-\$421,199
	015-0000	\$12,833,178	\$11,949,102	-\$884,076
	015-0002	\$2,795,800	\$2,603,197	-\$192,603
	Millard County Total	\$101,647,938	\$94,645,422	-\$7,002,516
Morgan				
	001-0000	\$36,849,554	\$34,310,993	-\$2,538,561
	004-0000	\$7,754,906	\$7,220,672	-\$534,234
	Morgan County Total	\$44,604,460	\$41,531,665	-\$3,072,795
Salt Lake				
	013-0000	\$153,225,031	\$143,909,395	-\$9,315,636
	014-0000	\$3,515,810	\$3,383,830	-\$131,980
	01C-0000	\$192,498	\$179,237	-\$13,261
	01E-0000	\$375,829	\$349,938	-\$25,891
	01N-0000	\$568,326	\$529,175	-\$39,151
	01P-0000	\$54,999	\$51,210	-\$3,789
	020-0000	\$9,973,213	\$9,286,159	-\$687,054
	021-0000	\$8,378,232	\$7,801,057	-\$577,175
	027-0000	\$20,789,749	\$19,357,545	-\$1,432,204
	02B-0000	\$439,995	\$409,683	-\$30,312
	030-0000	\$8,378,232	\$7,801,057	-\$577,175



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County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Salt Lake				
	035-0000	\$1,402,483	\$1,305,866	-\$96,617
	037-0000	\$6,224,091	\$5,795,314	-\$428,777
	044-0000	\$5,527,433	\$5,146,649	-\$380,784
	045-0000	\$3,859,120	\$3,593,266	-\$265,854
	055-0000	\$5,472,434	\$5,095,438	-\$376,996
	061-0000	\$916,656	\$853,507	-\$63,149
	13F-0000	\$2,000,000	\$2,000,000	\$0
	14A-0000	\$48,142,751	\$44,826,203	-\$3,316,548
	14B-0000	\$458,328	\$426,754	-\$31,574
	15A-0000	\$751,658	\$699,876	-\$51,782
	21G-0000	\$201,664	\$187,772	-\$13,892
	21I-0000	\$2,364,971	\$2,202,049	-\$162,922
	35F-0000	\$128,332	\$119,491	-\$8,841
	39E-0000	\$1,237,485	\$1,152,235	-\$85,250
	44G-0000	\$3,611,623	\$3,362,819	-\$248,804
	55E-0000	\$971,655	\$904,718	-\$66,937
	AAM-0000	\$513,327	\$477,964	-\$35,363
	ACE-0000	\$219,997	\$204,842	-\$15,155
Salt Lake County Total		\$289,895,922	\$271,413,049	-\$18,482,873
Summit				
	003-0000	\$1,503,315	\$1,399,752	-\$103,563
	009-0000	\$1,915,810	\$1,783,830	-\$131,980
	015-0000	\$1,054,154	\$981,533	-\$72,621
	017-0000	\$52,863,527	\$49,221,765	-\$3,641,762
	019-0000	\$549,993	\$512,104	-\$37,889
	025-0000	\$2,676,634	\$2,492,241	-\$184,393
	031-0000	\$2,245,806	\$2,091,093	-\$154,713
	037-0000	\$5,949,095	\$5,539,262	-\$409,833
	039-0000	\$4,106,617	\$3,823,713	-\$282,904
Summit County Total		\$72,864,951	\$67,845,293	-\$5,019,658
Tooele				
	001-0000	\$2,850,799	\$2,654,408	-\$196,391
	003-0000	\$6,343,257	\$5,906,270	-\$436,987
	004-0000	\$2,520,803	\$2,347,145	-\$173,658



Utah State Tax Commission
Property Tax Division - Centrally Assessed
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Taxpayer Number: 12055125-006-PCA

Appeal Number: 21-1379 & 21-1379

Industry: Railroad

<u>County</u>	<u>Tax Area</u>	<u>Original Valuation</u>	<u>Revised Valuation</u>	<u>Change in Valuation</u>
Tooele				
	010-0000	\$82,911,497	\$77,199,734	-\$5,711,763
	011-0000	\$80,720,690	\$75,159,852	-\$5,560,838
	017-0000	\$41,084,503	\$38,254,197	-\$2,830,306
	Tooele County Total	\$216,431,549	\$201,521,606	-\$14,909,943
Utah				
	010-0000	\$2,832,466	\$2,637,338	-\$195,128
	011-0000	\$806,657	\$751,086	-\$55,571
	020-0002	\$3,428,292	\$3,192,117	-\$236,175
	025-0000	\$6,178,259	\$5,752,639	-\$425,620
	035-0001	\$7,131,580	\$6,640,287	-\$491,293
	060-0001	\$2,639,968	\$2,458,101	-\$181,867
	080-0000	\$2,804,966	\$2,611,732	-\$193,234
	090-0000	\$3,813,287	\$3,550,590	-\$262,697
	108-0000	\$109,999	\$102,421	-\$7,578
	110-0000	\$49,086,906	\$45,705,315	-\$3,381,591
	110-0013	\$164,998	\$153,631	-\$11,367
	120-0000	\$1,475,815	\$1,374,147	-\$101,668
	125-0000	\$137,260,004	\$127,804,184	-\$9,455,820
	130-0000	\$4,170,783	\$3,883,458	-\$287,325
	131-0000	\$91,666	\$85,351	-\$6,315
	150-0000	\$4,216,616	\$3,926,134	-\$290,482
	155-0000	\$513,327	\$477,964	-\$35,363
	165-0000	\$3,895,786	\$3,627,406	-\$268,380
	170-0000	\$6,279,091	\$5,846,525	-\$432,566
	190-0000	\$1,961,643	\$1,826,506	-\$135,137
	200-0000	\$5,307,436	\$4,941,807	-\$365,629
	210-0000	\$540,827	\$503,569	-\$37,258
	Utah County Total	\$244,710,372	\$227,852,308	-\$16,858,064
Wasatch				
	008-0000	\$5,362,435	\$4,993,018	-\$369,417
	012-0000	\$3,519,957	\$3,277,468	-\$242,489
	Wasatch County Total	\$8,882,392	\$8,270,486	-\$611,906



Utah State Tax Commission
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Appeal Number: 21-1379 & 21-1379

Industry: Railroad

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Washington				
	015-0003	\$10,000	\$10,000	\$0
Washington County Total		\$10,000	\$10,000	\$0
Weber				
	006-0000	\$3,318,293	\$3,089,696	-\$228,597
	016-0000	\$6,462,422	\$6,017,226	-\$445,196
	017-0000	\$8,653,229	\$8,057,109	-\$596,120
	019-0000	\$1,008,321	\$938,858	-\$69,463
	020-0000	\$2,804,966	\$2,611,733	-\$193,233
	023-0000	\$5,105,772	\$4,754,036	-\$351,736
	025-0000	\$44,134,530	\$41,455,779	-\$2,678,751
	026-0000	\$11,221,555	\$10,586,283	-\$635,272
	041-0000	\$7,113,247	\$6,623,217	-\$490,030
	044-0000	\$2,319,139	\$2,159,373	-\$159,766
	045-0000	\$522,494	\$486,499	-\$35,995
	053-0000	\$2,658,301	\$2,475,171	-\$183,130
	055-0000	\$9,615,717	\$8,953,291	-\$662,426
	056-0000	\$25,024,697	\$23,300,749	-\$1,723,948
	057-0000	\$3,428,292	\$3,192,117	-\$236,175
	058-0000	\$10,615,717	\$9,953,291	-\$662,426
	065-0000	\$146,665	\$136,561	-\$10,104
	303-0000	\$4,005,785	\$3,729,827	-\$275,958
	353-0000	\$696,658	\$648,666	-\$47,992
	361-0000	\$1,255,818	\$1,169,305	-\$86,513
	362-0000	\$696,658	\$648,666	-\$47,992
	383-0000	\$549,993	\$512,104	-\$37,889
	386-0000	\$357,496	\$332,868	-\$24,628
	389-0000	\$1,393,316	\$1,297,331	-\$95,985
	442-0000	\$109,999	\$102,421	-\$7,578
	508-0000	\$6,352,423	\$5,914,805	-\$437,618
Weber County Total		\$159,571,503	\$149,146,982	-\$10,424,521
TOTAL VALUE		\$2,122,174,860	\$1,979,000,000	-\$143,174,860

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Union Pacific Railroad Company (Petitioner) vs Property Tax Division (Respondent)

21-1379

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

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

Attorney for Respondent

Union Pacific Railroad Company
Allyson Slobotski
1400 Douglas Street Stop 1650
Omaha, NE 68179

Petitioner

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

Attorney for Petitioner

J. Robert Tripp
Deputy Davis County Attorney
P.O. Box 618
Farmington, UT 84025

Attorney for Petitioner

Crapo Deeds PLLC
106 West 500 South Ste 100
Bountiful, UT 84010

Attorney for Petitioner

Beaver County Auditor
PO Box 392
Beaver, UT 84501

Affected County / Petitioner

Box Elder County Auditor
1 South Main
Brigham City, UT 84302

Affected County / Petitioner

**** CERTIFICATION ****

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

February 16, 2022

Date

Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Union Pacific Railroad Company (Petitioner) vs Property Tax Division (Respondent)

21-1379

Cache County Auditor
179 North Main #102
Logan, UT 84321

Affected County

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

Affected County / Petitioner

Davis County Auditor
P.O. Box 618
Farmington, UT 84025

Affected County / Petitioner

Iron County Auditor
P.O. Box 457
Parowan, UT 84761

Affected County / Petitioner

Juab County Auditor
160 N Main
Nephi, UT 84648

Affected County

Emery County Auditor
P.O. Box 907
Castle Dale, UT 84513

Affected County / Petitioner

Grand County Auditor
125 East Center
Moab, UT 84532

Affected County / Petitioner

Morgan County Auditor
P.O. Box 886
Morgan, UT 84050

Affected County / Petitioner

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

Affected County / Petitioner

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Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Union Pacific Railroad Company (Petitioner) vs Property Tax Division (Respondent)

21-1379

Summit County Auditor

PO Box 128
Coalville, UT 84017

Affected County / Petitioner

Tooele County Auditor

47 South Main
Tooele, UT 84074

Affected County / Petitioner

Utah County Auditor

111 S University Ave
Provo, UT 84601

Affected County

Wasatch County Auditor

25 North Main
Heber, UT 84032

Affected County

Washington County Auditor

197 East Tabernacle
St George, UT 84770

Affected County

Weber County Auditor

2380 Washington Blvd.
Ogden, UT 84401

Affected County / Petitioner

Courtlan Erickson

Weber County Attorney's Office
2380 Washington Blvd., Suite 230
Ogden, UT 84401

Attorney for Petitioner

Thomas W. Peters

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

Attorney for Petitioner

Millard County Auditor

50 S Main
Fillmore, UT 84631

Affected County / Petitioner

**** CERTIFICATION ****

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February 16, 2022



Date

Signature