
BEFORE THE UTAH STATE TAX COMMISSION

ASH GROVE CEMENT CO.,

Petitioner,

MILLARD COUNTY,

Cross-Petitioner,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal Nos. 20-1501 and 21-1380

Account No: 12228877-008-PCA
Tax Type: Property Tax/Centrally
Assessed

Tax Years: 2020 and 2021

Judge: Marshall

STATEMENT OF THE CASE

These matters came before the Utah State Tax Commission on Petitioner's and Cross-Petitioner's appeal of the property tax assessment on the subject property for the 2020 and 2021 tax years. Petitioner, Cross-Petitioner and Respondent have agreed that an adjustment to Respondent's initial valuation from \$29,154,201 to \$29,382,179 for the 2020 tax year and from \$40,853,859 to \$37,076,277 for the 2021 tax year are 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 tax year 2020 is \$29,382,179 and for tax year 2021 is \$37,076,277.

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 shall 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

Appeal Nos. 20-1501 and 21-1380

BY ORDER OF THE COMMISSION:

DATED this **1** day of **November**, 2022.



John L. Valentine
Commission Chair

Recused

Rebecca L. Rockwell
Commissioner



Michael J. Cragin
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.

JOSHUA R. NELSON #16528
MICHELLE A. LOMBARDI #14085
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: joshuanelson@agutah.gov
mlombardi@agutah.gov

Attorneys for Property Tax Division of the Utah State Tax Commission

BEFORE THE UTAH STATE TAX COMMISSION

<p>ASH GROVE CEMENT COMPANY,</p> <p style="text-align: center;">Petitioner,</p> <p style="text-align: center;">vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p style="text-align: center;">Respondent.</p>	<p>STIPULATION</p> <p>Appeal Nos. 20-1501 21-1380</p> <p>Account No. 12228877-008-PCA</p> <p>Tax Type: Centrally Assessed Property</p>
--	---

Ash Grove Cement Company (“Ash Grove”), Millard County, and the Property Tax Division of the Utah State Tax Commission (“Division”) stipulate as follows:

1. This Stipulation is entered into by and between the Division, Ash Grove, and Millard County concerning Ash Grove’s 2020 and 2021 property tax appeals and Millard County’s 2020 and 2021 cross appeals. Ash Grove’s property is also located in Juab County, but that county did not file a cross appeal for either year.

2. The parties recognize that the Commission will have to send an Order to Show Cause why these stipulated values should not be approved to affected, but not appearing, Juab County.

3. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for the 2020 and 2021 property tax years and recognize the considerable costs and risks inherent in the potential litigation of these matters.

4. The parties mutually desire to avoid these costs and risks and fully settle and resolve Ash Grove's appeals and the county's cross appeals for the 2020 and 2021 property tax years, without further litigation, in a fair, reasonable and economic fashion.

5. The parties agree to resolve and settle the above-captioned appeals by stipulating to the following Stipulated Taxable Values of Ash Grove's Utah property:

TAX YEAR	ORIGINAL ASSESSMENT	STIPULATED TAXABLE VALUES
2020	\$29,154,201	\$29,382,179
2021	\$40,853,859	\$37,076,277

6. The impact of the proposed change to the assessed values is set forth in the County Breakout Reports attached as Exhibits A and B.

7. The parties further stipulate that the Stipulated Taxable Values fall within a reasonable range of fair market for Ash Grove's taxable property under Utah law for the respective property tax years at issue.

8. Upon issuance of a Commission order approving this Stipulation, any counties that have signed the stipulation agree to use the apportionment in Exhibits A and B 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 Values.

9. The appraisal methods applied in this Stipulation pertain to the lien dates listed above only and the use of such methods cannot be used as evidence or as an admission against any party in another lien date or matter.

10. 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.

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. The parties further stipulate that Ash Grove's above-captioned Utah property tax appeals and the county's cross appeals shall be dismissed when the Tax Commission's order approving this Stipulation becomes final.

STIPULATED this 23rd day of August, 2022 by:

ASH GROVE CEMENT COMPANY

/s/ Steve P. Young *with permission
Steve P. Young
Nathan R. Runyan
Holland & Hart
Attorneys for Ash Grove Cement Company

PROPERTY TAX DIVISION

/s/ Joshua R. Nelson
Joshua R. Nelson
Michelle A. Lombardi
Assistant Utah Attorneys General
Attorneys for Property Tax Division

MILLARD COUNTY

/s/ Thomas W. Peters *with permission
Thomas W. Peters
Peters | Scofield
Attorney for Millard County

EXHIBIT A



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

Taxpayer: ASH GROVE CEMENT COMPANY

Taxpayer Number: 12228877-008-PCA

Appeal Number: 20-1501 & 20-1501

Industry: Non-Metalliferous Mining

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Juab				
	005-0000	\$2,029	\$1,226,632	\$1,224,603
	006-0000	\$29,064,138	\$28,067,513	-\$996,625
	Juab County Total	\$29,066,167	\$29,294,145	\$227,978
Millard				
	006-0000	\$88,034	\$88,034	\$0
	Millard County Total	\$88,034	\$88,034	\$0
TOTAL VALUE		\$29,154,201	\$29,382,179	\$227,978

EXHIBIT B



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

Taxpayer: ASH GROVE CEMENT COMPANY

Taxpayer Number: 12228877-008-PCA

Appeal Number: 21-1380 & 21-1380

Industry: Non-Metalliferous Mining

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Juab				
	005-0000	\$2,022	\$1,620,438	\$1,618,416
	006-0000	\$40,763,803	\$35,367,805	-\$5,395,998
	Juab County Total	\$40,765,825	\$36,988,243	-\$3,777,582
Millard				
	006-0000	\$88,034	\$88,034	\$0
	Millard County Total	\$88,034	\$88,034	\$0
TOTAL VALUE		\$40,853,859	\$37,076,277	-\$3,777,582

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Ash Grove Cement Company (Petitioner) vs Property Tax Division (Respondent)

20-1501

Property Tax Division

Emailed to: utilitymail@utah.gov

Respondent

Laron Lind

Emailed to: llind@agutah.gov

Attorney for Respondent

Michelle Alig Lombardi

Emailed to: mlombardi@agutah.gov

Attorney for Respondent

Joshua Nelson

Emailed to: joshuanelson@agutah.gov

Attorney for Respondent

Juab County Auditor

160 N Main Nephi, UT 84648

Affected County

Millard County Auditor

50 S Main Fillmore, UT 84631

Affected County / Petitioner

Holland & Hart LLP

Steven P. Young and Nathan R Runyan
222 S Main Street Ste 2200
Salt Lake City, UT 84101

Attorney for Petitioner

Thomas Peters

7430 Creek Road #303
Sandy, UT 84093

Attorney for Petitioner

Adam Kuhlmeier

Three Galleria Tower
13155 Noel Road Ste 100
Dallas, TX 75240-5090

Representative

Ash Grove Cement Company

Mark Meads
11011 Cody Street
Overland Park, KS 66210

Petitioner

**** CERTIFICATION ****

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

November 1, 2022

Date



Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Ash Grove Cement Company (Petitioner) vs Property Tax Division (Respondent)

21-1380

Property Tax Division

Emailed to: utilitymail@utah.gov

Respondent

Michelle Alig Lombardi

Emailed to: mlombardi@agutah.gov

Attorney for Respondent

Joshua Nelson

Emailed to: joshuanelson@agutah.gov

Attorney for Respondent

Ash Grove Cement Company

Mark Meads
11011 Cody Street
Overland Park, KS 66210

Petitioner

Thomas W. Peters

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

Attorney for Petitioner

Holland & Hart LLP

222 S Main St, Ste 2200
Salt Lake City, UT 84101

Attorney for Petitioner

Juab County Auditor

160 N Main
Nephi, UT 84648

Affected County

Millard County Auditor

50 S Main
Fillmore, UT 84631

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.

November 1, 2022

Date

Signature