
BEFORE THE UTAH STATE TAX COMMISSION

SHIRLEY BUTTERFIELD LTD,

Petitioner,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal No. 21-1391

Account No: 14172383-004-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2021

Judge: Halverson

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 \$722,000 to \$591,850 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 \$591,850.

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.

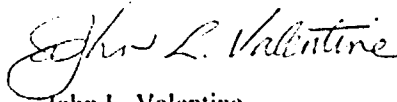


Shannon Halverson
Administrative Law Judge

Appeal No. 21-1391

BY ORDER OF THE COMMISSION:

DATED this 1st day of July, 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.

Property Tax Division of the Utah State Tax Commission
210 N 1950 W, Third Floor
Salt Lake City, Utah 84134
Telephone: (801) 297-3609

BEFORE THE UTAH STATE TAX COMMISSION

<p>SHIRLEY BUTTERFIELD LTD</p> <p>Petitioner,</p> <p>vs.</p> <p>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</p> <p>Respondent.</p>	<p>SETTLEMENT STIPULATION</p> <p>Taxpayer No. 14172383-004-PCA</p> <p>Appeal Nos. 21-1391</p> <p>Centrally Assessed Property Tax</p>
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1. This Stipulation is entered into by and between the Property Tax Division of the Utah State Tax Commission (the "Division") and Shirley Butterfield LTD ("Shirley Butterfield").
2. The parties have discussed and considered their respective positions concerning the assessed values determined by the Division for the related tax years 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 Shirley Butterfield's appeal for the property tax years in question without further litigation, in a fair, reasonable and economic fashion.

4. The parties agree to resolve and settle the above-captioned appeals by stipulating to the following "Stipulated Taxable Values" for the property tax years in question:

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Value</u>
2021	722,000	591,850

5. The parties further stipulate that the amounts identified as "Stipulated Taxable Value" reflect the parties' reasonable approximation of the fair market value of Shirley Butterfield's taxable property under Utah law for the respective property tax years at issue.

6. 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.


7. 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 Utah State Tax Commission, as evidenced by a written order executed by the Tax Commissioners.

8. 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.

9. The parties further stipulate that Shirley Butterfield's above-captioned Utah property tax appeals shall be dismissed when the Tax Commission's Order of Approval becomes final.


STIPULATED this 20th day of April, 2022 by:

SHIRLEY BUTTERFIELD LTD



Jay Butterfield (May 3, 2022 15:54 MDT)
Jay Butterfield
Partner

PROPERTY TAX DIVISION



Roger Barth (Apr 20, 2022 14:04 MDT)
Roger Barth
Natural Resource Mining Manager
Property Tax Division



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

Taxpayer: SHIRLEY BUTTERFIELD LTD

Taxpayer Number: 14172383-004-PCA

Appeal Number: 21-1391

Industry: Land Only

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Salt Lake				
	070-0000	\$722,000	\$591,850	-\$130,150
<i>Salt Lake County Total</i>		<i>\$722,000</i>	<i>\$591,850</i>	<i>-\$130,150</i>
TOTAL VALUE		\$722,000	\$591,850	-\$130,150

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

**Shirley Butterfield LTD (Petitioner) vs Property Tax Division
(Respondent)**

21-1391

Salt Lake County BOE
Sent via email

Affected County

Shirley Butterfield LTD
Jay Butterfield
12256 South 4000 West
Riverton, UT 84065

Petitioner

Scenic Development Group LLC
Kim Rindlisbacher
14572 South 790 West #A100
Bluffdale, UT 84065

Representative for Petitioner

Property Tax Division
Sent via email

Respondent

**** CERTIFICATION ****

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

July 1, 2022

Date

Jeanell Collings

Signature