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BEFORE THE UTAH STATE TAX COMMISSION

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UNEV PIPELINE LLC,

Petitioner,

BEAVER COUNTY, DAVIS COUNTY, IRON  
COUNTY, MILLARD COUNTY AND SALT  
LAKE COUNTY,

Cross-Petitioners,

vs.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

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**ORDER OF APPROVAL**

Appeal Nos. 20-1450 and 21-1402

Account No: 12763312-007-PCA

Tax Type: Property Tax / Centrally Assessed

Tax Year: 2020 and 2021

Judge: Marshall

STATEMENT OF THE CASE

These matters came before the Utah State Tax Commission on Petitioner's and Cross-Petitioners' appeal of the property tax assessment on the subject property for the 2020 and 2021 tax years. Petitioner, Cross-Petitioners and Respondent have agreed that an adjustment to Respondent's initial valuation from \$288,341,200 to \$276,057,400 for the 2020 tax year and from \$293,631,000 to \$302,784,000 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 is \$276,057,400 for tax year 2020 and \$302,784,000 for tax year 2021.

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.

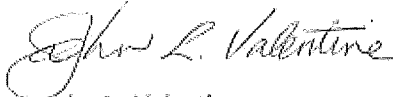
Appeal Nos. 20-1450 and 21-1402



Jan Marshall  
Administrative Law Judge

BY ORDER OF THE COMMISSION:

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



John L. Valentine  
Commission Chair

EXCUSED

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.

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 LARON J. LIND #8334  
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*Attorneys for Property Tax Division of the Utah State Tax Commission*

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BEFORE THE UTAH STATE TAX COMMISSION

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<p>UNEV PIPELINE LLC,                                         Petitioner,               vs.         PROPERTY TAX DIVISION OF THE        UTAH STATE TAX COMMISSION,                                         Respondent.</p>	<p><b>STIPULATION</b></p> <p>Appeal Nos. 20-1450                                        21-1402</p> <p>Tax Type: Centrally Assessed Property</p>
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1. This Stipulation is entered into by and between the Property Tax Division of the Utah State Tax Commission (Division), UNEV Pipeline LLC (UNEV Pipeline), and any counties signing below concerning UNEV Pipeline’s 2020 and 2021 property tax appeals and Beaver County, Iron County, Millard County, and Tooele County’s 2020 cross appeal and Beaver County, Iron County, and Millard County’s 2021 cross appeal.

2. 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.

3. The parties mutually desire to avoid these costs and risks and fully settle and resolve UNEV Pipeline’s appeals and the counties’ cross appeals for the 2020 and 2021 property tax years, 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 UNEV Pipeline’s Utah property:

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Values</u>
2020	\$288,341,200	\$276,057,400
2021	\$293,631,000	\$302,784,000

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

6. The parties further stipulate that the Stipulated Taxable Values fall within a reasonable range of fair market for UNEV Pipeline’s taxable property under Utah law for the respective property tax years at issue.

7. 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.

8. 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.

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 UNEV Pipeline's appeals 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 the event this Stipulation is not signed by each of the affected counties, the undersigned parties to this Stipulation agree that the Commission should issue an order to show cause to such affected counties as to why the stipulation set forth herein should not be accepted.

13. The parties further stipulate that UNEV Pipeline's above-captioned Utah property tax appeals and the counties' cross appeals shall be dismissed when

the Tax Commission's order approving this Stipulation becomes final.

STIPULATED this 19<sup>th</sup> day of January 2022 by:

UNEV PIPELINE LLC

/s/ Leslie Simmons  
Leslie Simmons  
Holly Frontier Corporation, and  
Blynda Langford  
Industrial Valuation Services  
Representatives for Frontier Aspen

PROPERTY TAX DIVISION

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

BEAVER COUNTY, IRON  
COUNTY, MILLARD COUNTY  
& TOOELE COUNTY

/s/ Thomas Peters  
Thomas W. Peters  
Peters | Scofield  
Attorney for Beaver County, Iron  
County & Millard County

DAVIS COUNTY

/s/ Robert Tripp  
Robert Tripp  
Davis County Attorney's Office  
Attorney for Davis County

SALT LAKE COUNTY

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

# EXHIBIT A



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

Taxpayer: UNEV PIPELINE LLC  
Appeal Number: 20-1450 & 20-1450

Taxpayer Number: 12763312-007-PCA  
Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Beaver				
	002-0000	\$23,420,193	\$22,422,455	-\$997,738
<b>Beaver County Total</b>		<b>\$23,420,193</b>	<b>\$22,422,455</b>	<b>-\$997,738</b>
Davis				
	044-0000	\$3,881,790	\$3,716,419	-\$165,371
<b>Davis County Total</b>		<b>\$3,881,790</b>	<b>\$3,716,419</b>	<b>-\$165,371</b>
Iron				
	007-0000	\$15,206,793	\$14,558,959	-\$647,834
	010-0001	\$58,885,249	\$56,376,642	-\$2,508,607
<b>Iron County Total</b>		<b>\$74,092,042</b>	<b>\$70,935,601</b>	<b>-\$3,156,441</b>
Juab				
	005-0000	\$7,904,328	\$7,567,591	-\$336,737
	006-0000	\$5,269,552	\$5,045,061	-\$224,491
	009-0000	\$13,173,881	\$12,612,653	-\$561,228
<b>Juab County Total</b>		<b>\$26,347,761</b>	<b>\$25,225,305</b>	<b>-\$1,122,456</b>
Millard				
	006-0000	\$52,406,567	\$50,173,962	-\$2,232,605
	015-0000	\$9,225,406	\$8,832,389	-\$393,017
<b>Millard County Total</b>		<b>\$61,631,973</b>	<b>\$59,006,351</b>	<b>-\$2,625,622</b>
Salt Lake				
	013-0000	\$5,093,507	\$4,876,516	-\$216,991
	020-0000	\$6,055,570	\$5,797,593	-\$257,977
	027-0000	\$4,997,516	\$4,784,614	-\$212,902
<b>Salt Lake County Total</b>		<b>\$16,146,593</b>	<b>\$15,458,723</b>	<b>-\$687,870</b>
Tooele				
	001-0000	\$7,356,996	\$7,043,576	-\$313,420
	004-0000	\$885,920	\$848,179	-\$37,741
	006-0000	\$2,234,061	\$2,138,886	-\$95,175
	010-0000	\$8,165,883	\$7,818,003	-\$347,880
	016-0000	\$1,340,437	\$1,283,332	-\$57,105
	017-0000	\$24,415,292	\$23,375,161	-\$1,040,131
	020-0000	\$261,923	\$250,765	-\$11,158





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

Taxpayer: UNEV PIPELINE LLC

Taxpayer Number: 12763312-007-PCA

Appeal Number: 20-1450 & 20-1450

Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Tooele				
	021-0000	\$169,478	\$162,258	-\$7,220
<b>Tooele County Total</b>		<b>\$44,829,990</b>	<b>\$42,920,160</b>	<b>-\$1,909,830</b>
Washington				
	047-0002	\$37,990,858	\$36,372,386	-\$1,618,472
<b>Washington County Total</b>		<b>\$37,990,858</b>	<b>\$36,372,386</b>	<b>-\$1,618,472</b>
<b>TOTAL VALUE</b>		<b>\$288,341,200</b>	<b>\$276,057,400</b>	<b>-\$12,283,800</b>

# EXHIBIT B



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

Taxpayer: UNEV PIPELINE LLC  
Appeal Number: 21-1402 & 21-1402

Taxpayer Number: 12763312-007-PCA  
Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Beaver				
	002-0000	\$24,553,706	\$25,319,088	\$765,382
	<b>Beaver County Total</b>	<b>\$24,553,706</b>	<b>\$25,319,088</b>	<b>\$765,382</b>
Davis				
	044-0000	\$11,481,311	\$11,839,204	\$357,893
	<b>Davis County Total</b>	<b>\$11,481,311</b>	<b>\$11,839,204</b>	<b>\$357,893</b>
Iron				
	007-0000	\$25,045,112	\$25,825,812	\$780,700
	010-0001	\$52,790,974	\$54,436,564	\$1,645,590
	<b>Iron County Total</b>	<b>\$77,836,086</b>	<b>\$80,262,376</b>	<b>\$2,426,290</b>
Juab				
	005-0000	\$7,591,348	\$7,827,983	\$236,635
	006-0000	\$5,060,898	\$5,218,656	\$157,758
	009-0000	\$12,652,247	\$13,046,640	\$394,393
	<b>Juab County Total</b>	<b>\$25,304,493</b>	<b>\$26,093,279</b>	<b>\$788,786</b>
Millard				
	006-0000	\$50,402,726	\$51,973,868	\$1,571,142
	015-0000	\$8,872,659	\$9,149,235	\$276,576
	<b>Millard County Total</b>	<b>\$59,275,385</b>	<b>\$61,123,103</b>	<b>\$1,847,718</b>
Salt Lake				
	013-0000	\$4,891,824	\$5,044,311	\$152,487
	020-0000	\$5,815,793	\$5,997,082	\$181,289
	027-0000	\$4,799,634	\$4,949,247	\$149,613
	<b>Salt Lake County Total</b>	<b>\$15,507,251</b>	<b>\$15,990,640</b>	<b>\$483,389</b>
Tooele				
	001-0000	\$7,079,473	\$7,300,153	\$220,680
	004-0000	\$852,501	\$879,075	\$26,574
	006-0000	\$2,149,787	\$2,216,800	\$67,013
	010-0000	\$7,857,847	\$8,102,790	\$244,943
	016-0000	\$1,289,872	\$1,330,080	\$40,208
	017-0000	\$23,494,292	\$24,226,651	\$732,359
	020-0000	\$252,043	\$259,899	\$7,856



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

**Taxpayer:** UNEV PIPELINE LLC  
**Appeal Number:** 21-1402 & 21-1402

**Taxpayer Number:** 12763312-007-PCA  
**Industry:** Liquid Pipeline

<b>County</b>	<b>Tax Area</b>	<b>Original Valuation</b>	<b>Revised Valuation</b>	<b>Change in Valuation</b>
Tooele				
	021-0000	\$163,085	\$168,169	\$5,084
<b>Tooele County Total</b>		<b>\$43,138,900</b>	<b>\$44,483,617</b>	<b>\$1,344,717</b>
Washington				
	015-0000	\$36,533,868	\$37,672,693	\$1,138,825
<b>Washington County Total</b>		<b>\$36,533,868</b>	<b>\$37,672,693</b>	<b>\$1,138,825</b>
<b>TOTAL VALUE</b>		<b>\$293,631,000</b>	<b>\$302,784,000</b>	<b>\$9,153,000</b>

*USTC – Appeal*  
**Certificate of Mailing**  
*Utah State Tax Commission*

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**UNEV Pipeline, LLC (Petitioner) vs Property Tax Division (Respondent)**

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**20-1450**

**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**

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

**Affected County / Petitioner**

**Juab County Auditor**  
160 N Main  
Nephi, UT 84648

**Affected County**

**Millard County Auditor**  
50 S Main  
Fillmore, UT 84631

**Affected County / Petitioner**

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

**Affected County / Petitioner**

**Tooele County Auditor**  
47 South Main  
Tooele, UT 84074

**Affected County**

**Beaver County Auditor**  
PO Box 392  
Beaver, UT 84501

**Affected County / Petitioner**

**Washington County Auditor**  
197 East Tabernacle  
St George, UT 84770

**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**



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Date

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Signature

USTC – Appeal  
**Certificate of Mailing**  
Utah State Tax Commission

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**UNEV Pipeline, LLC (Petitioner) vs Property Tax Division (Respondent)**

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**20-1450**

**Salt Lake County Auditor**

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

**Affected County / Petitioner**

**UNEV Pipeline, LLC**

Attn: Leslie Simmons  
2828 N Harwood Ste 1300  
Dallas, TX 75201

**Petitioner**

**Timothy A Bodily**

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

**Attorney for Petitioner**

**Blynda Langford**

PO Box 92108  
Austin, TX 78709

**Representative**

**Thomas Peters**

7430 Creek Road #303  
Sandy, UT 84093

**Attorney for Petitioner**

\*\*\*\* CERTIFICATION \*\*\*\*

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**April 14, 2022**

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Date



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Signature

USTC – Appeal  
**Certificate of Mailing**  
Utah State Tax Commission

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**UNEV Pipeline LLC (Petitioner) vs Property Tax Division (Respondent)**

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**21-1402**

**UNEV Pipeline LLC**  
Leslie Simmons  
2828 N Harwood Ste 1300  
Dallas, TX 75201

**Petitioner**

**Blynda Langford**  
PO Box 92108  
Austin, TX 78709

**Representative**

**Property Tax Division**  
210 North 1950 West  
Salt Lake City, UT 84134

**Respondent**

**Michelle Alig Lombardi**  
160 East 300 South, 5th Floor  
Salt Lake City, UT 84114-0874

**Attorney for Respondent**

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

**Attorney for Respondent**

**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**

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

**Attorney for Petitioner**

**Beaver County Auditor**  
PO Box 392  
Beaver, UT 84501

**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.

**April 14, 2022**

Date



Signature

*USTC – Appeal*  
**Certificate of Mailing**  
*Utah State Tax Commission*

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**UNEV Pipeline LLC (Petitioner) vs Property Tax Division (Respondent)**

---

**21-1402**

<b>Iron County Auditor</b> P.O. Box 457 Parowan, UT 84761	<b>Affected County / Petitioner</b>
<b>Millard County Auditor</b> 50 S Main Fillmore, UT 84631	<b>Affected County / Petitioner</b>
<b>Davis County Auditor</b> P.O. Box 618 Farmington, UT 84025	<b>Affected County / Petitioner</b>
<b>Salt Lake County Auditor</b> 2001 South State Street, S3-600 Salt Lake City, UT 84190	<b>Affected County / Petitioner</b>
<b>Juab County Auditor</b> 160 N Main Nephi, UT 84648	<b>Affected County</b>
<b>Tooele County Auditor</b> 47 South Main Tooele, UT 84074	<b>Affected County</b>
<b>Washington County Auditor</b> 197 East Tabernacle St George, UT 84770	<b>Affected County</b>

\*\*\*\* *CERTIFICATION* \*\*\*\*

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**April 14, 2022**

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Date



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Signature