
BEFORE THE UTAH STATE TAX COMMISSION

FRONTIER ASPEN LLC,

Petitioner,

SUMMIT COUNTY,

Cross-Petitioner,

v.

PROPERTY TAX DIVISION OF THE
UTAH STATE TAX COMMISSION,

Respondent.

**ORDER OF APPROVAL INCORPORATING
STIPULATION**

Appeal Nos. 20-1451 and 21-1403

Account No: 14522746-002-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Years: 2020 and 2021

Judge: Marshall

STATEMENT OF THE CASE

This matter 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 tax years 2020 and 2021. Petitioner, Cross-Petitioner and Respondent have agreed that an adjustment to Respondent's initial valuation from \$25,494,400 to \$27,512,500 for the 2020 tax year is necessary and that there is no change in valuation for the 2021 tax year.

ORDER

Based on the foregoing, the Utah State Tax Commission hereby finds the market value of the subject property for the tax year 2020 is \$27,512,500 and for tax year 2021 is \$28,048,150.

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

Appeal Nos. 20-1451 and 21-1403

BY ORDER OF THE COMMISSION:

DATED this **22** day of **December**, 2021.

John L. Valentine

John L. Valentine
Commission Chair

EXCUSED

Rebecca L. Rockwell
Commissioner



Michael J. Cragun

Michael J. Cragun
Commissioner

Jennifer N. Fresques

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

<p>FRONTIER ASPEN LLC, Petitioner, vs. PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION, Respondent.</p>	<p>STIPULATION Appeal Nos. 20-1451 21-1403 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), Frontier Aspen LLC (Frontier Aspen), and Summit County concerning Frontier Aspen's 2020 and 2021 property tax appeals and Summit County's cross appeals for the same years.

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 Frontier Aspen’s appeals and Summit County’s 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 of Frontier Aspen’s Utah property:

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Values</u>
2020	\$25,494,400	\$27,512,500
2021	\$28,048,150	\$28,048,150

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 value for Frontier Aspen’s taxable property under Utah law for the respective property tax years at issue.

7. Upon issuance of a Commission order approving this Stipulation, Summit County agrees 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 Frontier Aspen's appeals and Summit County's 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. The parties further stipulate that Frontier Aspen's above-captioned Utah property tax appeals and Summit County's cross appeals shall be dismissed when the Tax Commission's order approving this Stipulation becomes final.

STIPULATED this 15th day of December 2021 by:

FRONTIER ASPEN, LLC

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

PROPERTY TAX DIVISION

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

SUMMIT COUNTY

/s/ Thomas Peters
Thomas W. Peters
Peters | Scofield
Attorney for Summit County

EXHIBIT A



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

Taxpayer: FRONTIER ASPEN LLC

Taxpayer Number: 14522746-002-PCA

Appeal Number: 20-1451 & 20-1451

Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Summit				
	037-0000	\$25,494,400	\$27,512,500	\$2,018,100
Summit County Total		\$25,494,400	\$27,512,500	\$2,018,100
TOTAL VALUE		\$25,494,400	\$27,512,500	\$2,018,100

EXHIBIT B



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

Taxpayer: FRONTIER ASPEN LLC
Appeal Number: 21-1403 & 21-1403

Taxpayer Number: 14522746-002-PCA
Industry: Liquid Pipeline

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Summit				
	037-0000	\$28,048,150	\$28,048,150	\$0
Summit County Total		\$28,048,150	\$28,048,150	\$0
TOTAL VALUE		\$28,048,150	\$28,048,150	\$0

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Frontier Aspen LLC (Petitioner) vs Property Tax Division (Respondent)

20-1451

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

Respondent

Summit County Auditor
PO Box 128
Coalville, UT 84017

Affected County / Petitioner

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

Attorney for Respondent

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Attorney for Respondent

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Dallas, TX 75201

Petitioner

Blynda Langford
PO Box 92108
Austin, TX 78709

Representative

Thomas Peters
7430 Creek Road #303
Sandy, UT 84093

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.



December 22, 2021

Date

Signature

USTC – Appeal
Certificate of Mailing
Utah State Tax Commission

Frontier Aspen LLC (Petitioner) vs Property Tax Division (Respondent)

21-1403

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

Respondent

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

Attorney for Respondent

Laron Lind
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Salt Lake City, UT 84114

Attorney for Respondent

Thomas Peters
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Sandy, UT 84093

Attorney for Petitioner

Blynda Langford
PO Box 92108
Austin, TX 78709

Representative

Frontier Aspen LLC
Leslie Simmons
2828 N Harwood Ste 1300
Dallas, TX 75201

Petitioner

Summit County Auditor
PO Box 128
Coalville, UT 84017

Affected County / Petitioner

**** CERTIFICATION ****

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December 22, 2021

Date

Signature