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BEFORE THE UTAH STATE TAX COMMISSION

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SHAMROCK MINING LLC,

Petitioner,

v.

PROPERTY TAX DIVISION OF THE  
UTAH STATE TAX COMMISSION,

Respondent.

**ORDER OF APPROVAL**

Appeal No. 21-1539

Account No: 14663980-005-PCA

Tax Type: Property Tax/Centrally Assessed

Tax Year: 2021

Judge: Shannon Halverson

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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 \$280,797 to \$90,159 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 \$90,159.

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.

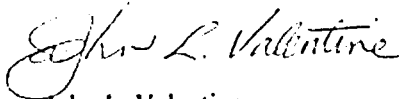


Shannon Halverson  
Administrative Law Judge

Appeal No. 21-1539

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

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BEFORE THE UTAH STATE TAX COMMISSION

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<b>SHAMROCK MINING, LLC</b>	<b>SETTLEMENT STIPULATION</b>
Petitioner,	Taxpayer No. 14663980-013-PCA
vs.	Appeal Nos. 21-1539
<b>PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,</b>	Centrally Assessed Property Tax
Respondent.	

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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 Shamrock Mining, LLC.
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 Shamrock Mining, LLC appeal for the property tax year 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 Value" for the property tax year in question:

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Stipulated Taxable Value</u>
2021	\$281,797	\$90,159

5. The parties further stipulate that the amounts identified as "Stipulated Taxable Value" reflect the parties' reasonable approximation of the fair market value of Shamrock Mining LLC taxable property under Utah law for the respective property tax year 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 Shamrock Mining, LLC above-captioned Utah property tax appeal shall be dismissed when the Tax Commission's Order of Approval becomes final.

STIPULATED this 19th day of April, 2022 by:

Shamrock Mining, LLC

Joe Wavra  
Joe Wavra (Apr 19, 2022 11:49 PDT)

Joe Wavra  
Shamrock Mining, LLC  
Owner

PROPERTY TAX DIVISION

Roger Barth  
Roger Barth (Apr 19, 2022 10:37 MDT)

Roger Barth  
Mining Manager  
Property Tax Division



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

Taxpayer: SHAMROCK MINING LLC  
Appeal Number: 21-1539

Taxpayer Number: 14663980-013-PCA  
Industry: Non-Metalliferous Mining

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Duchesne				
	007-0000	\$280,797	\$90,159	-\$190,638
<i>Duchesne County Total</i>		<i>\$280,797</i>	<i>\$90,159</i>	<i>-\$190,638</i>
<b>TOTAL VALUE</b>		<b>\$280,797</b>	<b>\$90,159</b>	<b>-\$190,638</b>

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

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**Shamrock Mining LLC (Petitioner) vs (Respondent)**

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**21-1539**

**Shamrock Mining LLC**  
Jean Stott HC 63 Box 6B  
Hanna, UT 84031-9701

**Petitioner**

**Property Tax Division**  
Sent via email

**Respondent**

**Duchesne County Auditor**  
P.O. Box 910  
Duchesne, UT 84021

**Affected County**

\*\*\*\* 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 Collins*

Signature