BEFORE THE UTAH STATE TAX COMMISSION

ORDER OF APPROVAL

22-1352

ASH GROVE CEMENT COMPANY,

V.

Petitioner, Appeal No.

Account No: 12228877-008-PCA

PROPERTY TAX DIVISION OF THE Tax Type: Property Tax/Centrally Assessed

UTAH STATE TAX COMMISSION,

Tax Year: 2022

Respondent.

Judge: Shannon 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 \$36,764,899 to \$33,114,015 for the 2022 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.

<u>ORDER</u>

Based on the foregoing, the Utah State Tax Commission hereby finds the market value of the subject property for the 2022 tax year is \$33,114,015.

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.

Dramon Holverson

Shannon Halverson

Administrative Law Judge

BY ORDER OF THE COMMISSION:

In L. Valentire

DATED this 01 day of December, 2022.

John L. Valentine Commission Chair

Recused

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.



Utah State Tax Commission Property Tax Division - Centrally Assessed

2022 Revised Notice of Valuation County Breakout Report

Taxpayer: ASH GROVE CEMENT COMPANY

Taxpayer Number: 12228877-008-PCA

Appeal Number: 22-1352 Industry: Non-Metalliferous Mining

County	Tax Area	Original Valuation	Revised Valuation	Change in Valuation
Juab				
	005-0000	\$1,383,084	\$1,204,106	-\$178,978
	006-0000	\$35,381,815	\$31,909,909	-\$3,471,906
Juab Co	ounty Total	\$36,764,899	\$33,114,015	-\$3,650,884
TOTAL V	ALUE	\$36,764,899	\$33,114,015	-\$3,650,884

USTC -- Appeal Certificate of Mailing

Utah State Tax Commission

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

22-1352

Ash Grove Cement Company

Mark Meads 11011 Cody Street Overland Park, KS 66210 Petitioner

Holland and Hart, Steve Young or Nate

Runyan

22 S. Main Street, Suite 2200 Salt Lake City, UT 84101 Representative

Joshua Nelson

160 East 300 South, 5th Floor PO Box 140874 Salt Lake City, UT 84114-0874 Attorney for Respondent

Michelle Alig Lombardi

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

Property Tax Division

Sent via Email

Respondent

Juab County Auditor

160 N Main Nephi, UT 84648 **Affected County**

**** CERTIFICATION ****

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

December 01, 2022

Erin H. Jones

Date

Signature