
BEFORE THE UTAH STATE TAX COMMISSION

MID-AMERICA PIPELINE
COMPANY, LLC

Petitioner,

vs.

DAGGETT COUNTY, GRAND COUNTY,
SAN JUAN COUNTY, SUMMIT COUNTY,
AND UINTAH COUNTY,

Cross-Petitioners,

vs.

CENTRALLY ASSESSED DIVISION OF
THE UTAH STATE TAX COMMISSION,

Respondent.

ORDER OF APPROVAL

Appeal Nos. 18-1322, 19-1325, 20-1512,
21-1212, 22-1345, 23-957,
24-1584, and 25-1322

Account No. 11682884-004-PCA

Tax Years: 2018 through 2025

Tax Type: Centrally Assessed Property

Judge Jan Marshall

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission on Petitioner Mid-America Pipeline Company, LLC's and Cross-Petitioners Daggett County, Grand County, San Juan County, Summit County, and Uintah County's appeal of the property tax assessments on the subject property for 2018 through 2025. Petitioner, Cross-Petitioners, and Respondent have agreed that adjustments to Respondent's initial valuations for the 2018 through 2025 tax years are necessary. After making the adjustments, the parties have agreed to the following valuations:

YEAR	ORIGINAL ASSESSED TAXABLE VALUE	STIPULATED TAXABLE VALUE
2018	\$372,049,310	\$288,003,371
2019	\$340,301,560	\$263,427,438
2020	\$319,601,340	\$247,403,397
2021	\$328,765,300	\$254,497,219
2022	\$322,089,420	\$249,329,420
2023	\$207,182,010	\$160,379,594
2024	\$177,458,860	\$137,370,904
2025	\$190,543,700	\$147,499,878

ORDER

Based on the foregoing, the Utah State Tax Commission hereby finds the market value of the subject property for tax year 2018 is \$288,003,371; for tax year 2019 is \$263,427,438; for tax year 2020 is \$247,403,397; for tax year 2021 is \$254,497,219; for tax year 2022 is \$249,329,420; for tax year 2023 is \$160,379,594; for tax year 2024 is \$137,370,904; and for tax year 2025 is \$147,499,878.

The Centrally Assessed 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 and pay any refunds in accordance with Utah law.

Jan Marshall
Administrative Law Judge

Appeal Nos. 18-1322, 19-1325, 20-1512, 21-1212, 22-1345, 23-957, 24-1584, and 25-1322

BY ORDER OF THE COMMISSION:

DATED this _____ day of _____, 2025.

John L. Valentine
Commission Chair

Rebecca L. Rockwell
Commissioner

Jennifer N. Fresques
Commissioner

John T. Deeds
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