

15-1012, 15-1028, 16-932 & 17-955
TAX TYPE: PROPERTY TAX
TAX YEAR: 2015, 2016 & 2017
DATE SIGNED: 03/12/2018
COMMISSIONERS: J. VALENTINE, M. CRAGUN, R. PERO
EXCUSED: R. ROCKWELL
GUIDING DECISION

BEFORE THE UTAH STATE TAX COMMISSION

PETITIONER,	ORDER OF APPROVAL
Petitioner,	Appeal Nos. 15-1012, 15-1028, 16-932 and 17-955
v.	Tax Type: Property Tax/Centrally Assessed
PROPERTY TAX DIVISION OF THE UTAH STATE TAX COMMISSION,	Tax Years: 2015, 2016 and 2017
Respondent.	Judge: Phan

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 as of the lien dates January 1, 2015, January 1, 2016 and January 1, 2017. Petitioners PETITIONER and COUNTY¹ and Respondent have agreed that an adjustment to the valuation is necessary and proper for each year at issue. The agreement is attached and made part of this order by reference. After making the adjustment, the value for the 2015 tax year is \$\$\$\$\$; the value for the 2016 tax year is \$\$\$\$\$ and the value for the 2017 tax year is \$\$\$\$\$.

An Order to Show Cause was issued on January 29, 2018, letting Counties know their rights to object to the agreement. Each affected county that is not also a Petitioner had standing to object to the assessments of the subject property pursuant to Utah Code Ann. §59-2-1007, but elected not to do so. Each Petitioning County that had not signed the stipulation could have shown cause why the Commission should not issue an order approving the settlement, but elected not to do so.

ORDER

¹ COUNTY is only one of the Petitioning Counties for the years at issue. There are 24 affected counties and numerous of the Counties are also Petitioners in these appeals.

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Based on the foregoing, the Utah State Tax Commission hereby finds the market values of the subject property for the tax year 2015 is \$\$\$\$\$; the value for the 2016 tax year is \$\$\$\$\$; and the value for the 2017 tax year is \$\$\$\$\$.

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.

Jane Phan
Administrative Law Judge

BY ORDER OF THE COMMISSION:

DATED this _____ day of _____, 2018.

John L. Valentine
Commission Chair

Michael J. Cragun
Commissioner

Robert P. Pero
Commissioner

Rebecca L. Rockwell
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.