



**BOARD OF COMMISSIONERS WORK SESSION MEETING**  
117 South Main Street, Monticello, Utah 84535. Commission Chambers  
November 19, 2024 at 9:00 AM

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**AGENDA**

*The public will be able to view the meeting on San Juan County's Facebook live and Youtube channel*

**CALL TO ORDER**

**ROLL CALL**

**AGENDA ITEMS**

1. Presentation for the San Juan County Utah Tax Commission. Joseph Thomas, Oil and Gas Valuation Analyst

**ADJOURNMENT**

\*The Board of San Juan County Commissioners can call a closed meeting at any time during the Regular Session if necessary, for reasons permitted under UCA 52-4-205\*

All agenda items shall be considered as having potential Commission action components and may be completed by an electronic method \*\*In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the San Juan County Clerk's Office: 117 South Main, Monticello or telephone 435-587-3223, giving reasonable notice\*\*

# San Juan County

## Centrally Assessed

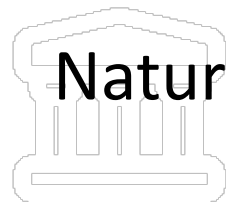
2024



Central Assessment Overview



County Overview



Natural Resources



Utilities & Transportation



County Manager Overview



Contact Information



# Central Assessment Overview



## Locally Assessed Property

Valued by County Assessor



Residential



Business



Industrial

## Centrally Assessed Property

Valued by Property Tax  
Taxed by the County  
(except railcar)



Mining



Oil & Gas



Utility &  
Transportation



## Which Industries are Centrally Assessed?

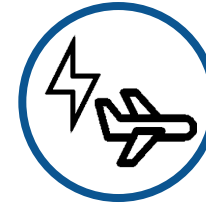
“All property which operates as a unit across county lines”



- Metals
- Non-Metals
- Coal
- Sand and Gravel
- Uranium
- Mining Claims



- Oil and Gas Gathering
- Oil and Gas Production



- Electric Utilities
- Natural Gas
- Pipelines
- Ground Access
- Airline
- Air Charter
- Air Contract Service
- Railroads
- Railcar



Purpose of the assessment is to determine the fair market value of the unit.



## Fair Market Value

“the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. Fair market value reflects the value of the property at its highest and best use, subject to regulatory constraints.”



## References – Administrative Rules

R884-24-7 “Rule 7” – Mining Property Valuation

R884-24-10 “Rule 10” – Oil and Gas Valuation

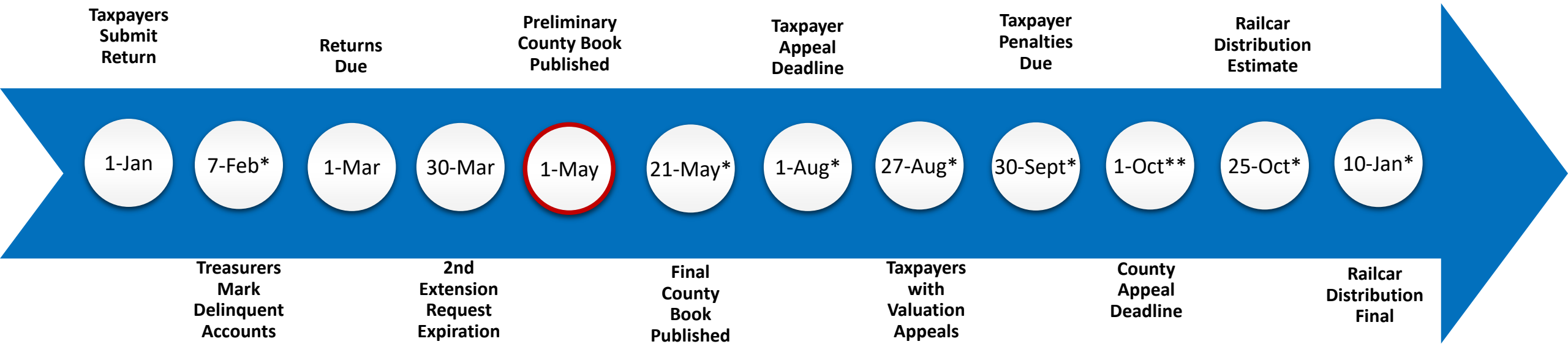
R884-24-62 “Rule 62” – Unitary Property Valuation (Utilities and Transportation)

Utah Tax Code 59-2-201





# Central Assessment Overview



\* Dates will vary slightly from year to year

\*\* County appeal deadline is 60 days from when taxpayer files their appeal

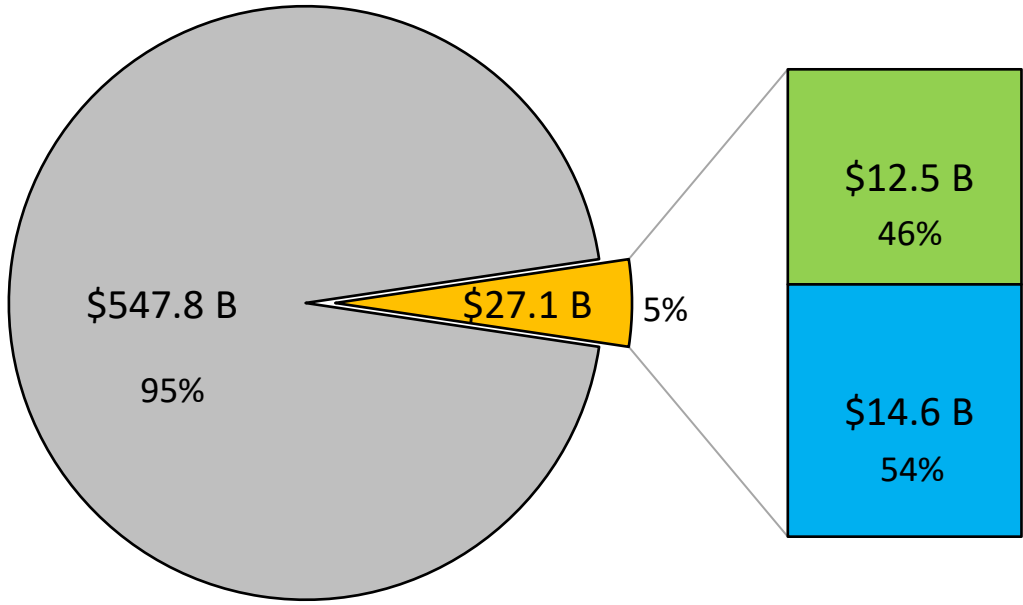


# San Juan County Overview



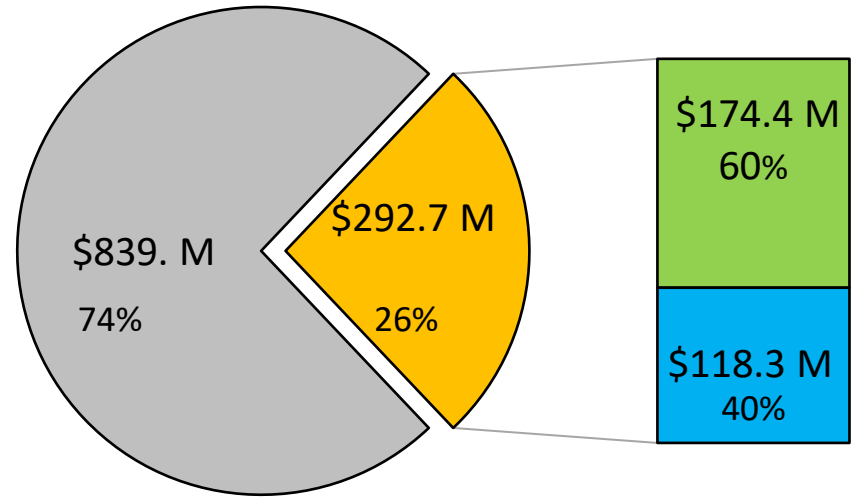
## Locally vs Centrally Assessed

### Statewide



Local Natural Resource Utility

### County

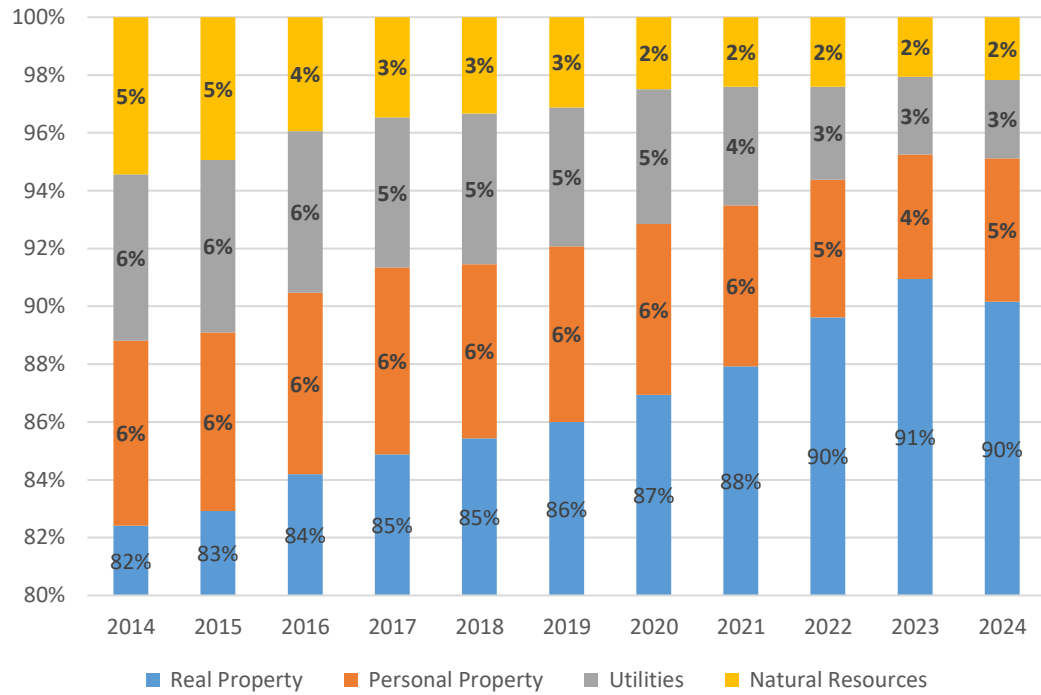


Local Natural Resource Utility

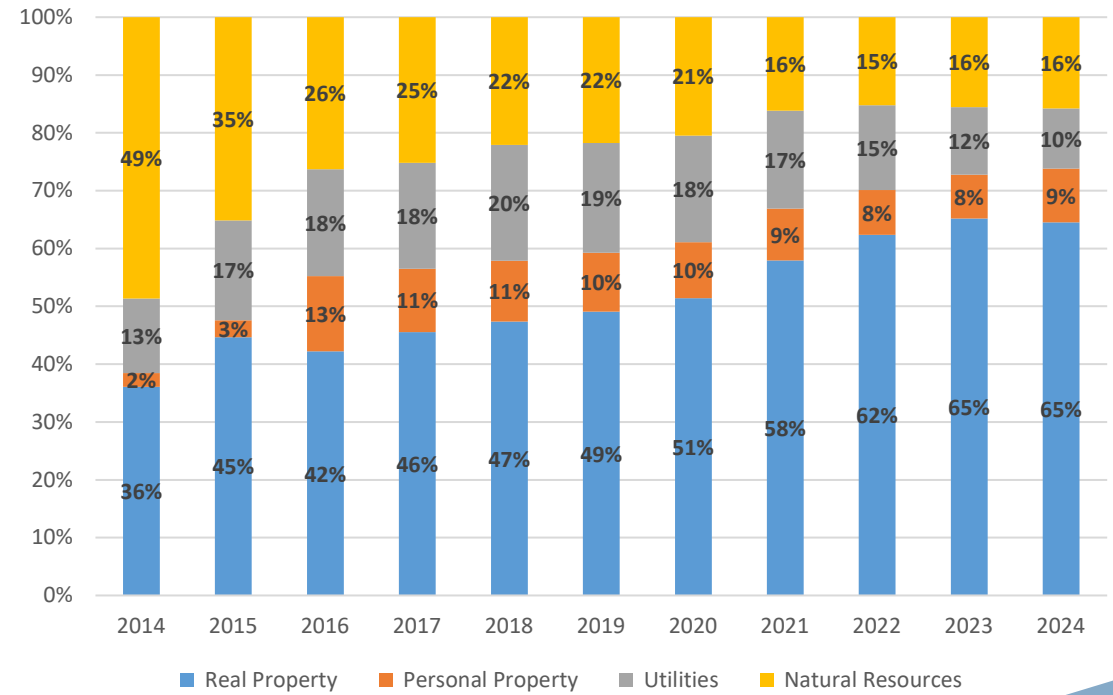


## Historical Locally vs Centrally Assessed

### Statewide



### County





**Why is Centrally Assessed % shrinking?**

**Differences in CA and LA Property**

- Local Markets vs International Markets**
- Differences in Valuation Methods**
- Supply and Demand Differences**

**Long Term Trends**

- Real Property Values Rapidly Increasing**
- Legislation**
  - Airlines
  - Telecoms
  - Intangibles
- Litigation**

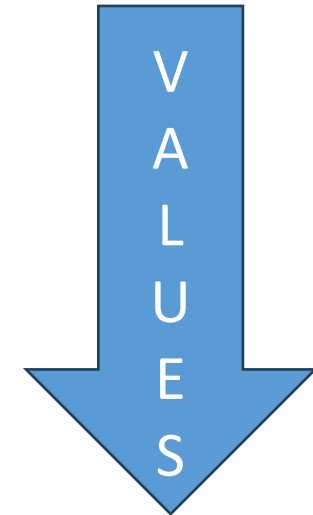
**2022 vs 2023**

- Increase in Interest Rates**
- Telecom Property Moving to Local Assessment**
- Sales Ratio Equalization Rates Increased**



## Centrally Assessed Decrease – Interest Rates

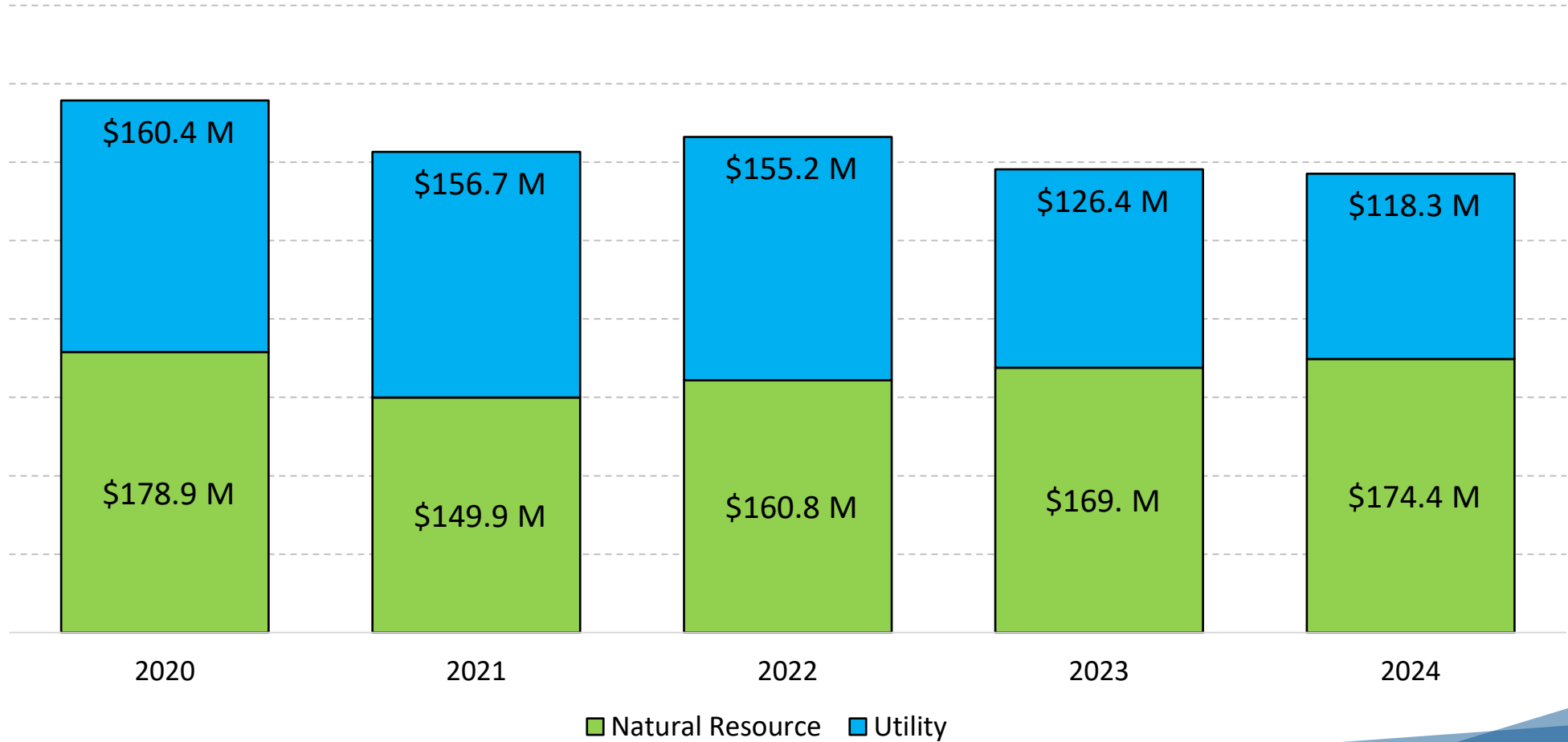
- Interest rates increased over 200 basis points.
- All else being equal, when interest rates rise, values decrease.
- The increase in interest rates and corresponding capitalization and discount rates, was the largest driver for the value decrease.



$$Value = \frac{Income}{Rate}$$

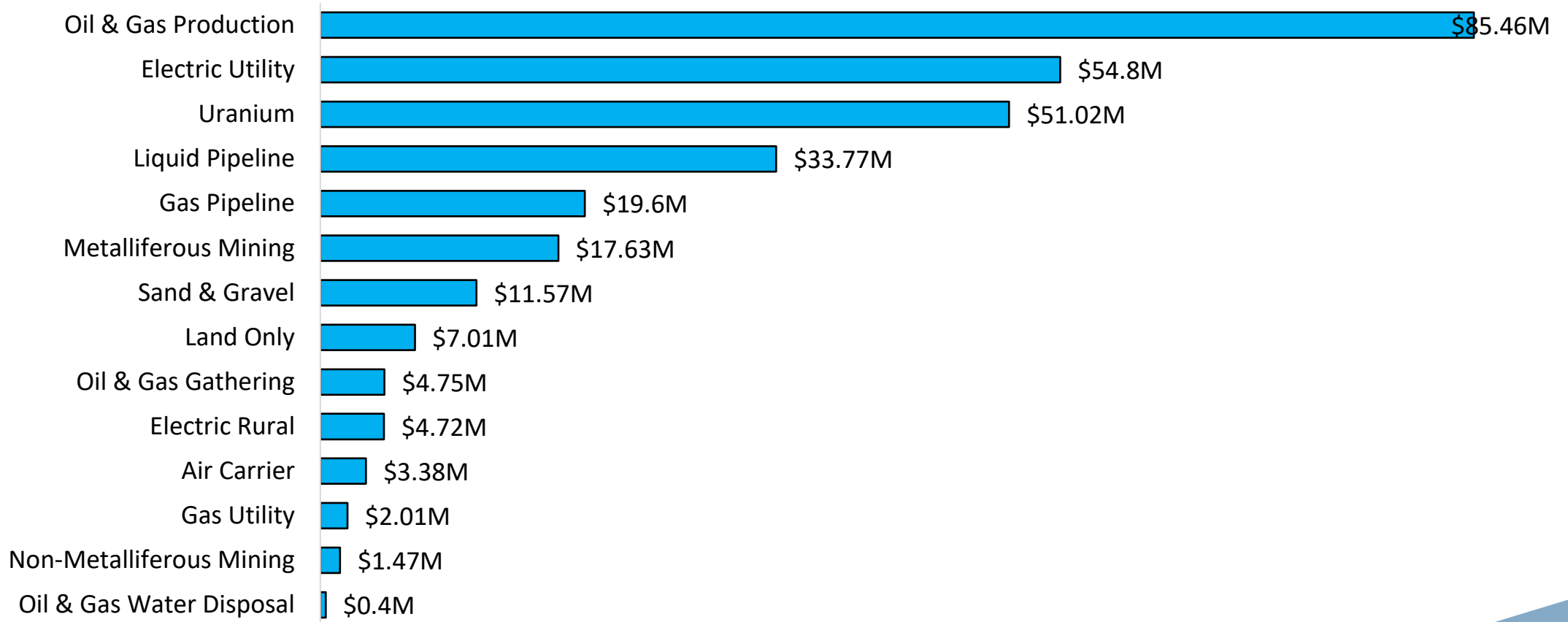


Utility & Natural Resource Historical Values





## County Industry Values



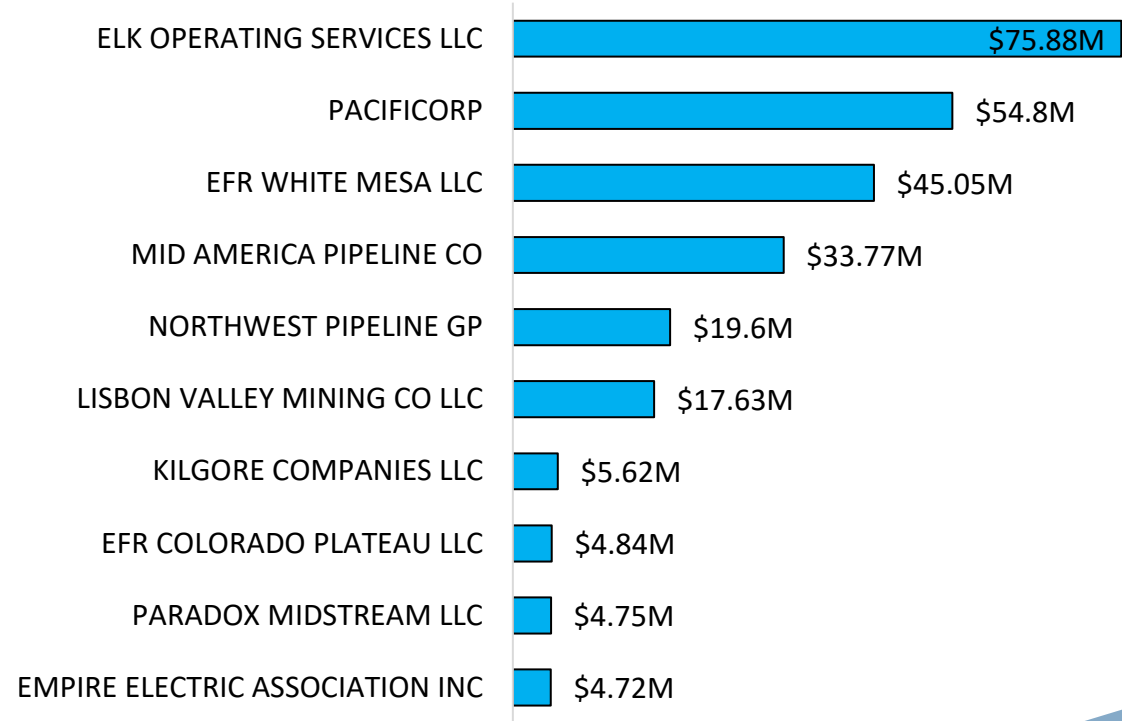
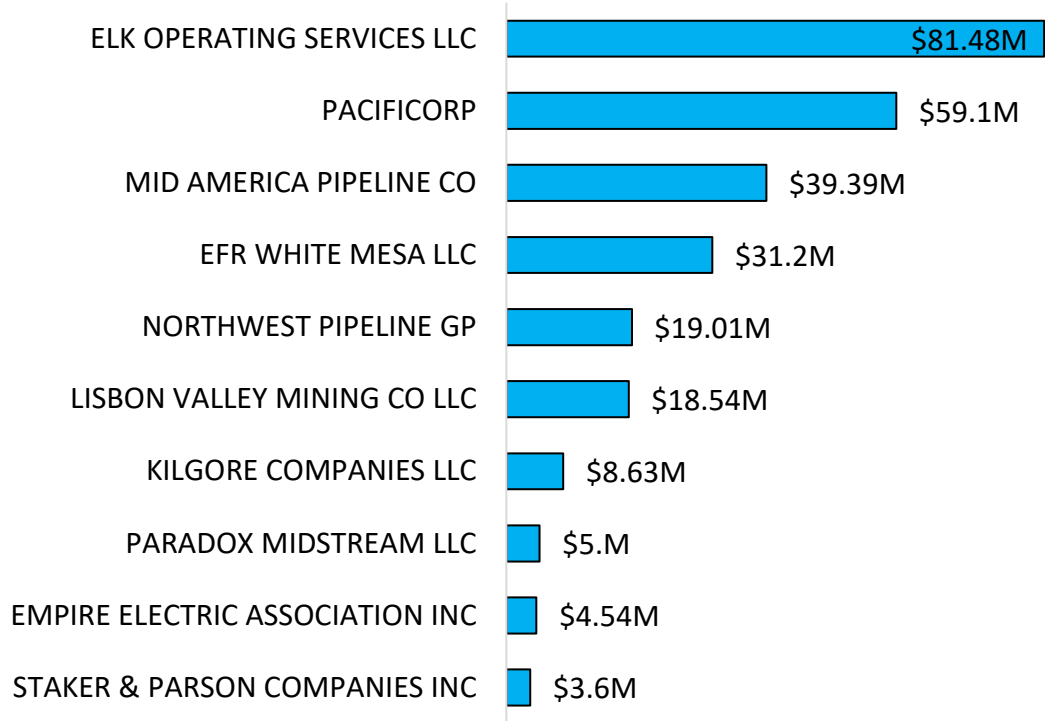




10 Largest Centrally Assessed Taxpayers

2023

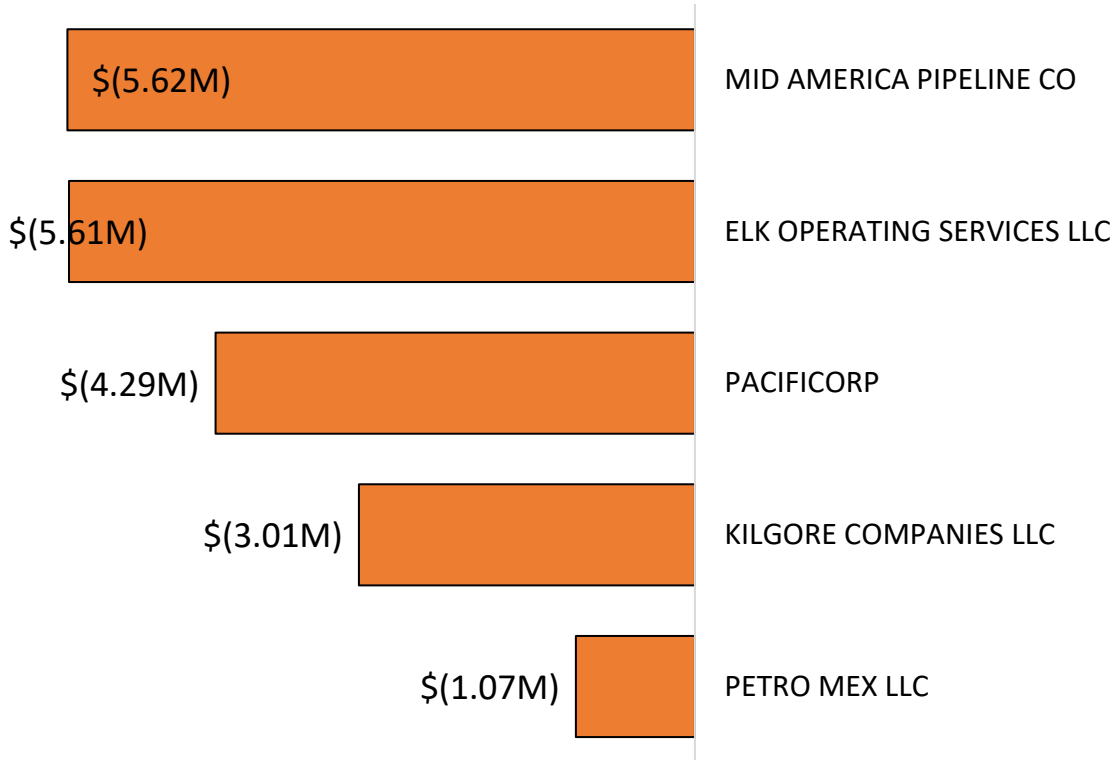
2024



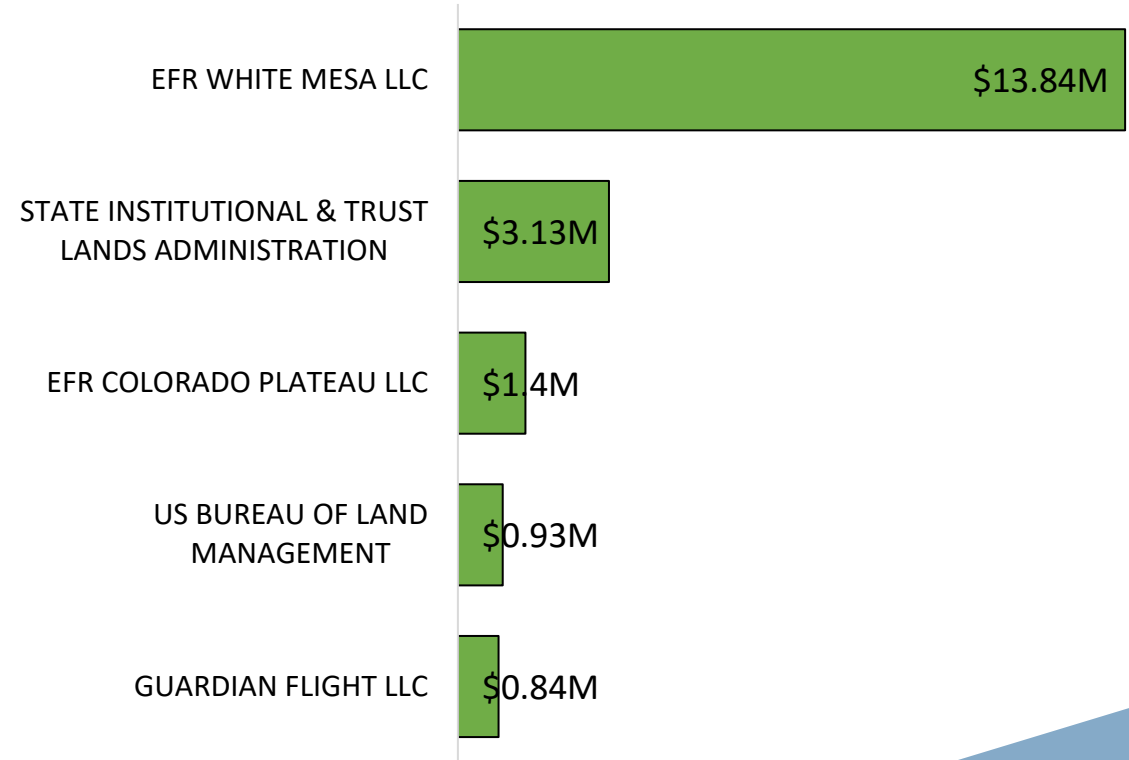


### Largest Changes

#### Notable Decreases



#### Notable Increases





## 2024 Open Appeals – Natural Resources

Taxpayer	Status	Years	Original County Value	Potential Impact
Elk Operating Services LLC	New	2024	\$75,877,070	\$(44,525,035)
T E S Water Injection LLC	New	2024	\$130,000	\$(90,000)
Burmont LC Et Al	New	2024	\$206,595	\$(181,389)



## 2024 Open Appeals – Utilities/Transportation

Taxpayer	Status	Years	Original County Value	Potential Impact
Mid America Pipeline Co	District Court	2017-24	\$415,564,803	\$233,234,152



**Natural Resources**  
*Mining Group + Oil & Gas Group*



## Market

Not enough sales data

## Cost

RCNLD (Rule 33)

Marshall & Swift

Used for Components

## Income

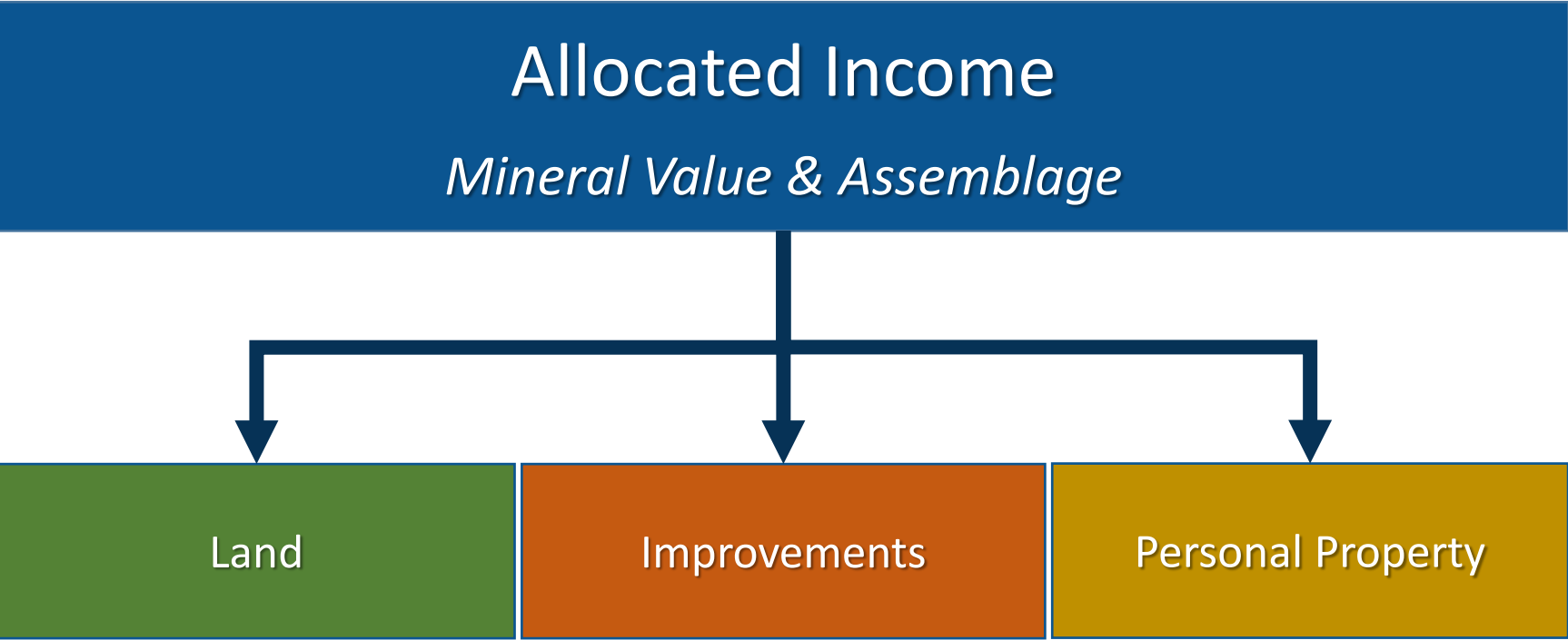
CNR – Long Life Properties

DCF – Short Life Properties

R3 Program – Oil & Gas Prod.

Preferred Approach under Administrative Rule

Values all assets together as operating unit





## Factors Influencing Value for Natural Resource Properties

Pricing

Production

Company Expenses

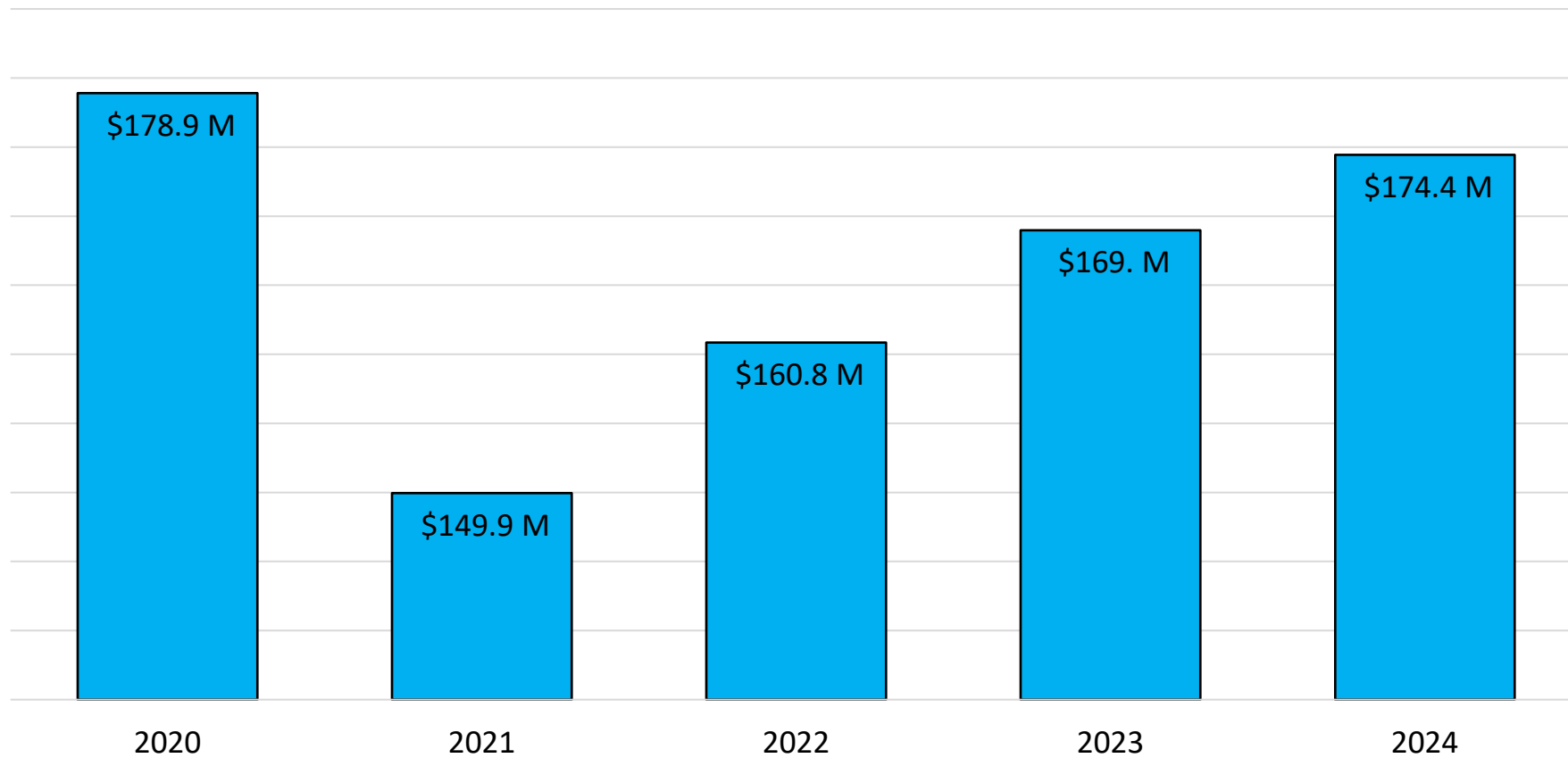
Cap Rates

Assets – Improvements, Personal Property



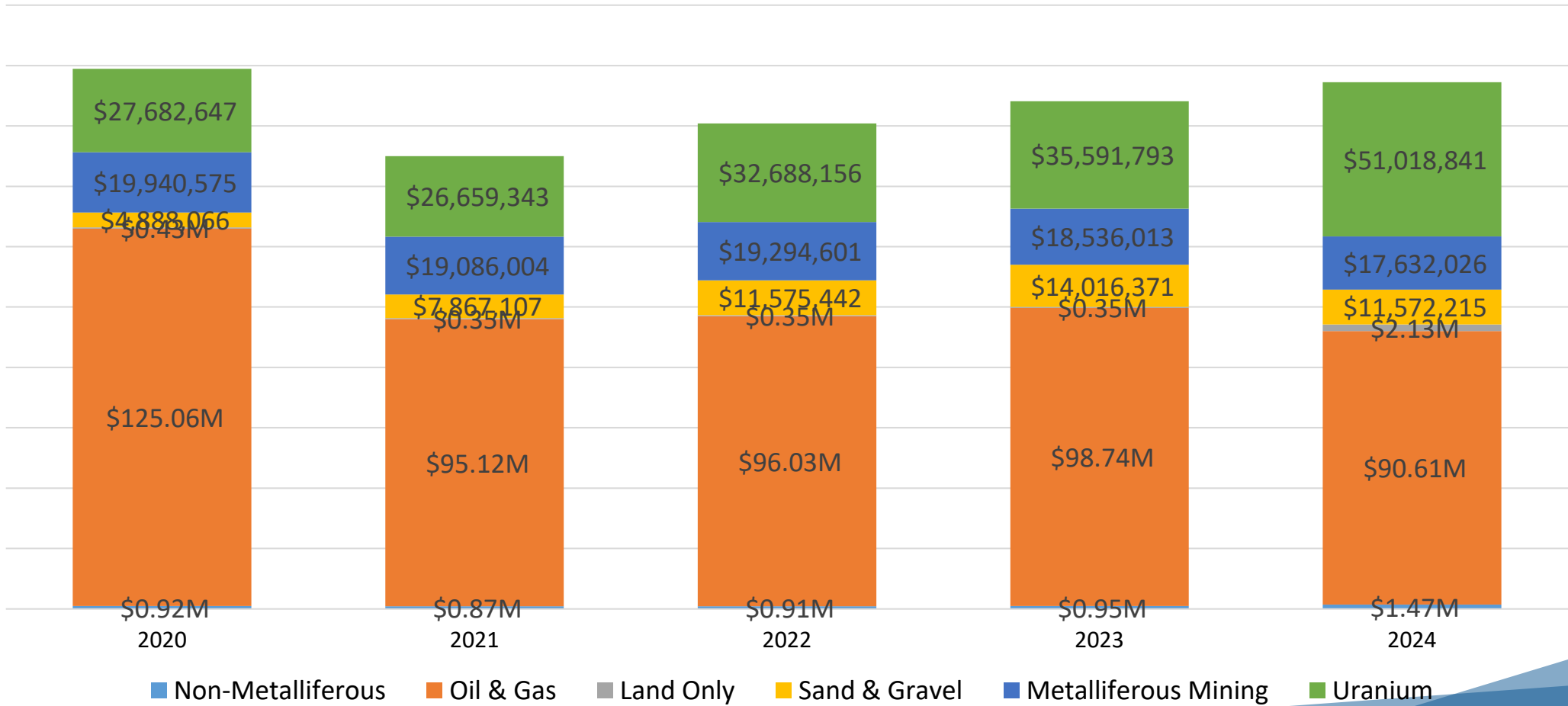


## Total Historical Values



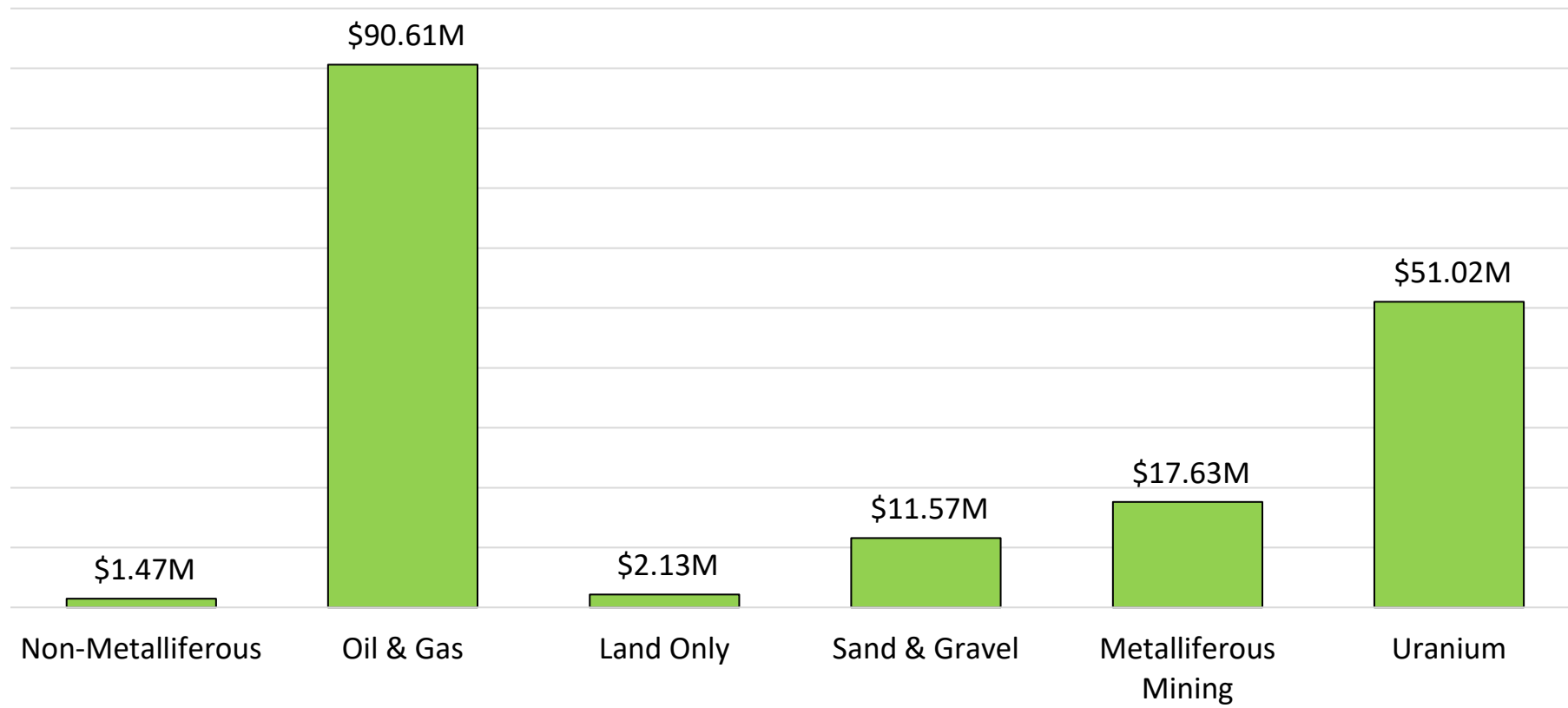


## Industry Historical Values





## 2024 Industry Values





## Who Values Which Personal Property?

### Centrally Assessed

Equipment at an active mine

Processing Mill

Mine that hasn't operated  
for several years\*

Equipment used at a mine  
and on a construction site\*

### Locally Assessed

Asphalt Batch Plant

Cement Plant

Registered and Leased  
vehicles and equipment

Equipment on a new site  
that hasn't begun operation



## Quick Overview

How is Personal Property assessed?

Same as Mining and Locally Assessed

What Personal Property is centrally assessed?

Most equipment on a well site with some exceptions

What Personal Property is locally assessed?

Drilling Rigs  
Leased Equipment (propane tanks)

If you have any questions regarding a specific piece of equipment, please call or email.



## 2024 Tax Exemption Rule

Exempt if total market value of all personal property in a county is \$28,400 or less.

### County Responsibilities

As soon as Preliminary Report is received,  
Check County Manager for exempt personal property

Check if exempt taxpayers have locally assessed personal property

If the total market value of both state and county assessed personal property exceeds \$28,400 then the county must notify the state by May 1 to un-exempt them.



# Natural Resources - Mining

Reports Import / Export Accounts Appeals

Preliminary Reports County Book Other Reports

Preliminary Reports

Page 1 of 2 44 Rows Filter

Report Year	View	Export	Title	Category	Processed
2022					
			Preliminary Assessment Value by County Key	PCA	02-May-2022
			Preliminary Assessment Values by Industry	PCA	02-May-2022
			Preliminary Assessment Values by Property	PCA	02-May-2022
			Preliminary Assessment Values by Tax Area	PCA	02-May-2022
			Preliminary Assessment Values by Taxpayer	PCA	02-May-2022
			Preliminary Assessment Values Comparison	PCA	02-May-2022
			Preliminary County Book-Natural Resources	PCA	02-May-2022
			Preliminary County Book-Utilities	PCA	02-May-2022
			Preliminary Land Valuation Summary	PCA	02-May-2022
			Preliminary Personal Property Exemption	PCA	02-May-2022
			Preliminary Taxpayer Changes	PCA	02-May-2022







# Natural Resources

Item 1.





# Natural Resources

Item 1.





# Natural Resources – Oil & Gas

Item 1.





# Natural Resources – Oil & Gas

Item 1.





# Natural Resources – Oil & Gas

Item 1.





# Natural Resources – Oil & Gas

Item 1.





# Utilities & Transportation



## Unitary Valuation

Unit appraisal means valuing an integrated group of assets functioning as an economic unit as “one thing,” without reference to the independent value of the component parts.

The value is then **ALLOCATED** to the State of Utah and **APPORTIONED** to the individual counties.

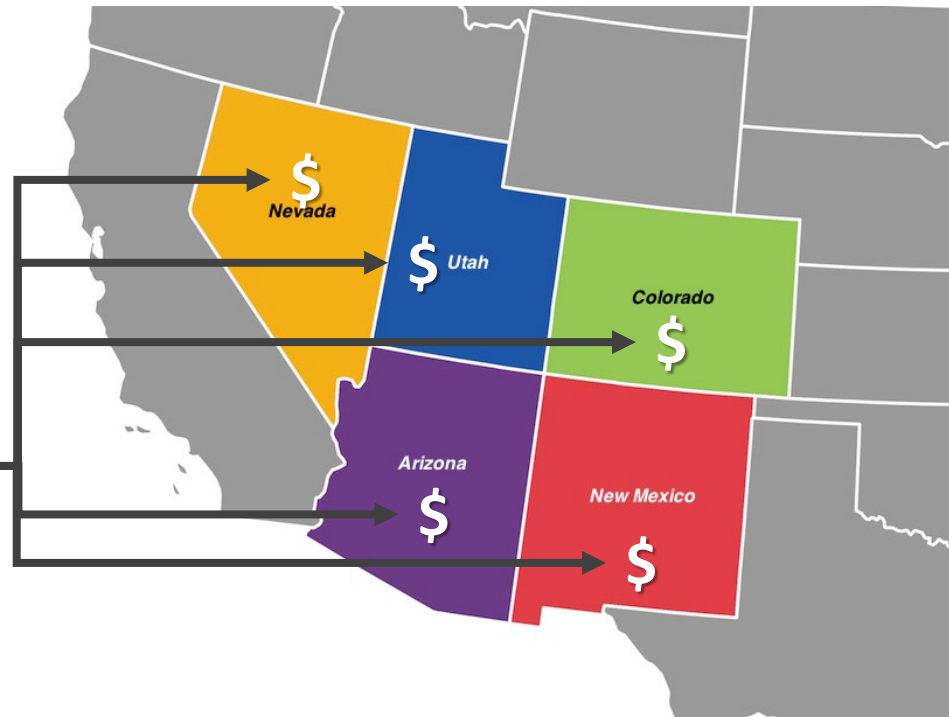






What is Allocation?

Taking the value of the unit and assigning a portion of that value to the State of Utah





## Allocation Factors

### Airlines

Revenue ton miles, ground hours

### Pipelines

Barrel miles, orig. & term. barrels, cost of lines of pipe

### Electrical

Historical cost, MWH production, capacity

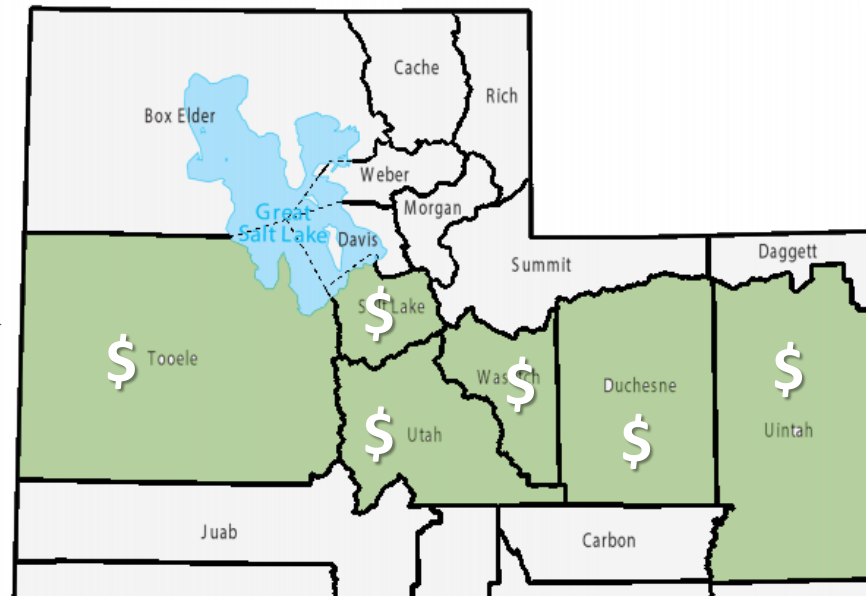
### Railroads

Historical cost, revenue, NOI



What is Apportionment?

Breaking out value from the Utah value to each of the local tax areas





## Apportionment Factors

Apportionment is generally based on actual un-depreciated gross costs by tax area as reported to the Division annually.

Railroad and railcars are the exception. Those are apportioned based on track miles.

Apportionment does not depend on value.

This is one reason why similar properties that are centrally assessed and locally assessed can have different values.



## Why the State Assesses Unitary Properties

### Utah Supreme Court

“...fair market value reflects the benefit stream created by unitary operation of tangible property. If the legislature had desired to limit assessed value to the materials and installation costs of tangible assets, it could have done so. Since it did not do so, we conclude that the statutory and constitutional fair market value requirements recognize some element of value that is not attributable to either intangibles or simple cost and that this enhanced value is taxable.”

Beaver County v. Wiltel, Inc., *supra* at 611



**Market**

Rarely Used

Surrogate Stock and Debt Method

**Cost**

HCLD

Accounting Books & Records

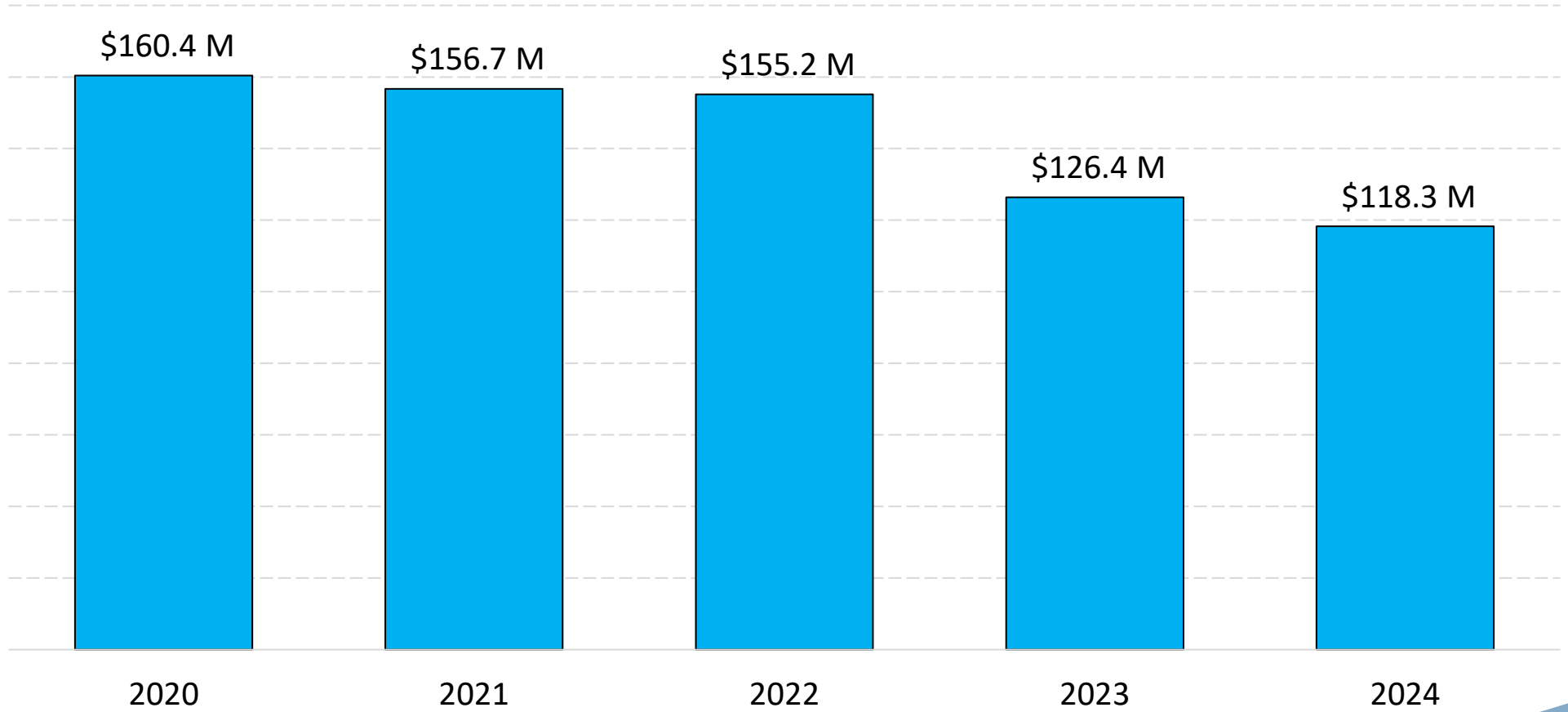
**Income**

Yield Capitalization

Discounted Cash Flow

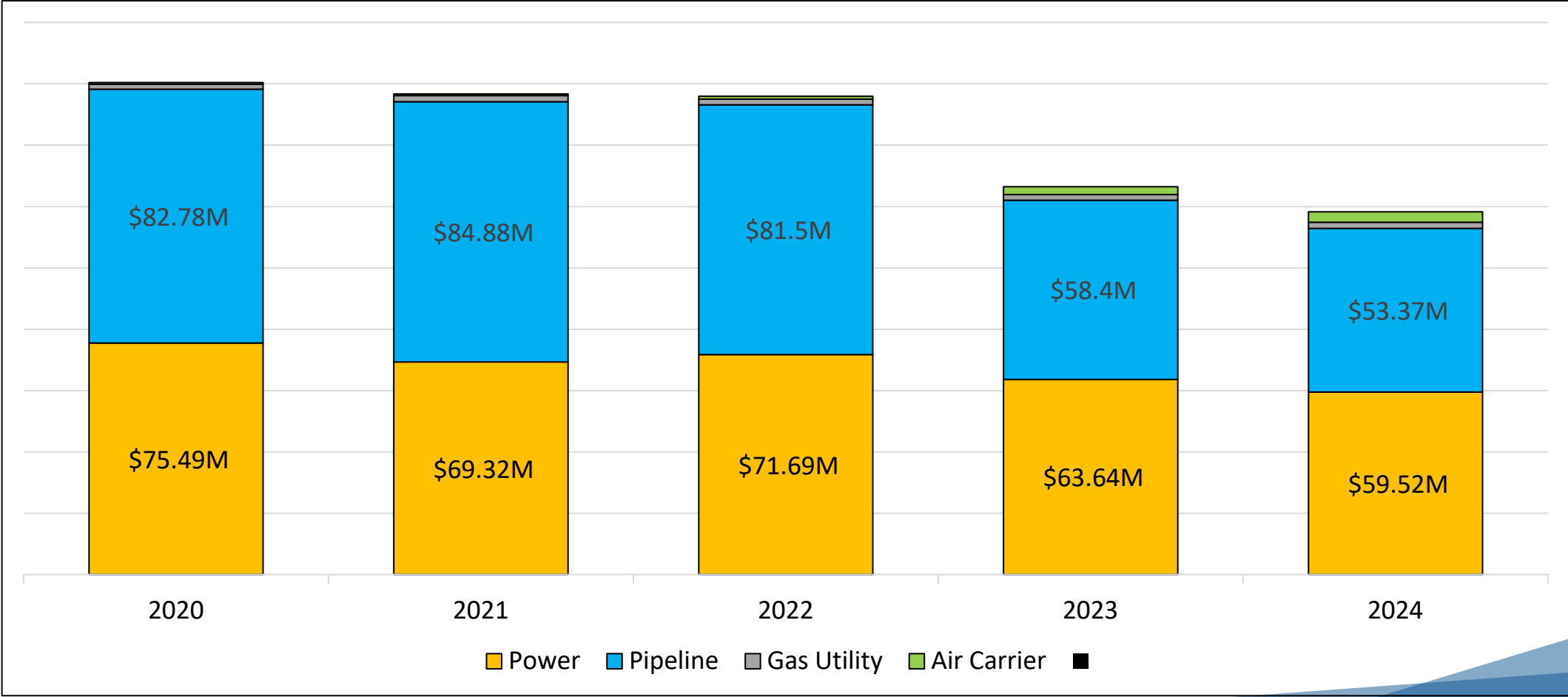


## Total Historical Values





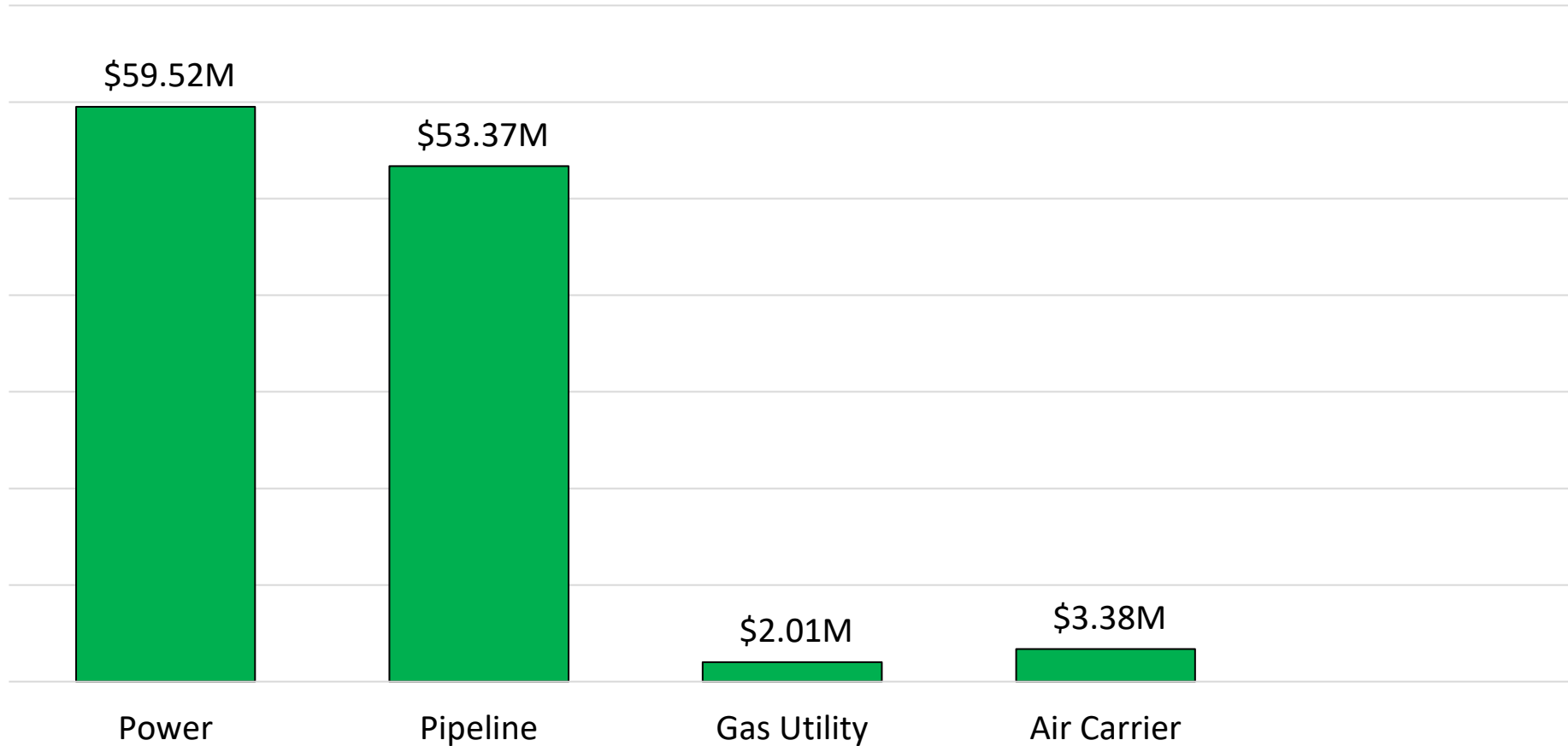
## Industry Historical Values







## 2024 Industry Values





## Significant Changes to Airline Assessments Starting 1/1/2025

### SB 148

- Restricts central assessment of aircraft to aircraft that:
  - Operate under FCR Part 121 (scheduled air transportation), **and**
  - Have a maximum takeoff weight > 35,000 lbs.
- All other aircraft will be subject to registration requirements

### SB 243

- Restricts central assessment of airlines, air charter, and air contract service property to “mobile flight equipment”
- Non-mobile flight equipment to be locally assessed starting 1/1/2025



Significant Changes to Airline Assessments Starting 1/1/2025

Assessment of Operating Property of Airlines, Air Charter, Air Contract Services		
	1/1/2024	1/1/2025
Mobile Flight Equipment	Centrally Assessed	Centrally Assessed or UDOT Registration
Non-Mobile Flight Personal Property	Centrally Assessed	Locally Assessed
Real Property	Centrally Assessed	Locally Assessed



## Significant Changes to Airline Assessments Starting 1/1/2025

### Mobile Flight Equipment

- Airframes
- Aircraft engines (attached to plane and spares)
- Non-consumable Rotable Parts
- Leasehold Improvements to Aircraft



### Non-Mobile Flight Personal Property

- Consumable Spare Parts
- Plant and Equipment owned by Air Carrier
- Non Licensed Vehicles
- Airport and office equipment



### Real Property

- Terminal Property
- Buildings
- Private Land
- Hangars (exclusive use)





## Frequently Asked Question

Why has PacifiCorp's value gone up/down in my county this year?

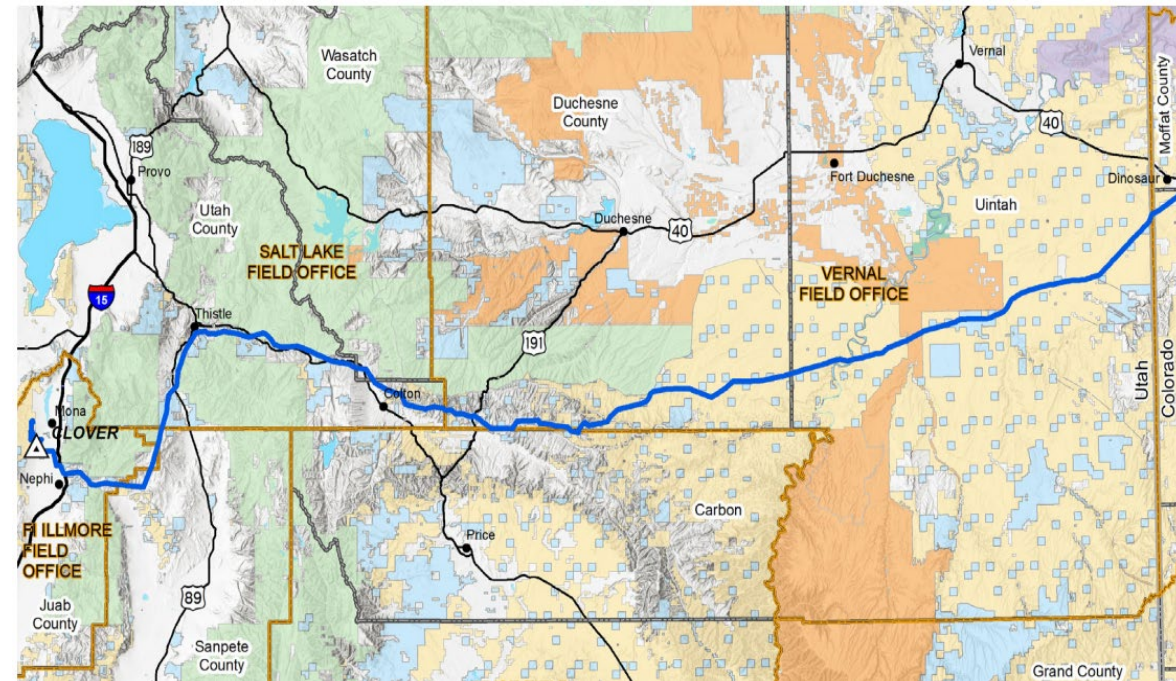
- PacifiCorp's value stayed relatively flat in 2024. Their system value rose 2.55% and their Utah value rose .33%.
- However, PacifiCorp added a lot of new property for their Gateway South Transmission Line.
- Because of the way apportionment works, these tax areas with the new transmission line are receiving a larger portion of "the pie".
- Since "the pie" did not grow significantly, the new value apportioned to this transmission line is taken from all other tax areas.



## Frequently Asked Question

### What is the Gateway South Transmission Line?

- 416-mile, 500 kilovolt overhead transmission line running from Medicine Bow, Wyoming to Mona, Utah.
- Expected to cost \$2.1 billion.
- Estimated to be completed by December 2024.
- It was 86% completed as of January 1, 2024.
- 34% in Wyoming, 22% in Colorado, and 44% in Utah.
- 30% in Uintah, 28% in Duchesne, 26% in Utah, 2% in Wasatch, 1% in Carbon, 4% in Sanpete, and 9% in Juab.





## Frequently Asked Question

A company built a new 10 million dollar building in our county, but the value didn't increase by 10 million dollars.

Why?

- Although the company added 10 million dollars to your county, the overall value of the company could have decreased so the value in your county would be affected.
- If the company added 10 million dollars in your county but 100 million dollars of property outside of your county, the value would shift to other areas.
- The company could have retired other property (real or personal) in your area that would reduce the total value apportioned to your county.



## Frequently Asked Question

How do I know if a piece of property is included in the state's unitary assessment?

- All personal and real property used as part of the operating unit being assessed should be included in the state's unitary assessment.
- Taxpayers are not required to report specific information for each piece of property to be included in the assessment.
- Questions regarding specific pieces of property generally need to be researched in conjunction with the taxpayer. Please contact the industry analyst for assistance.





## Frequently Asked Question

The state valued a parcel at \$300 per acre but similar parcels nearby that are not state assessed are valued at \$500.  
Why?

- The value that the Division comes to is a unitary value, not a summation value. Therefore, the company isn't valued by looking at the market value of the individual pieces of property or parcels.
- A parcel of land may be considered over assessed in one area and under assessed in another.
- The value is assigned to each piece of property on a contributory basis. (Gross Cost)



# County Manager Overview



## What is County Manager?

The County's portal to access all things Centrally Assessed

**Reports**

- Preliminary Reports
- County Book
- Other Reports

**Import/Export**

- County Keys
- Deeds

**Accounts**

- Current Account Information

**Appeals**

- Current Appeal Information



## How to Obtain Access to County Manager

Visit <https://propertytax.utah.gov/forms/>

In the drop down menu where the word “type” is shown, select “Centrally assessed County”

Form PT-301 is now selectable - Click on the PDF hyperlink

Fill out the form

Return the completed form to the property tax division, via email: [propertytax@utah.gov](mailto:propertytax@utah.gov)



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## UTAH PROPERTY TAXES

UTAH STATE TAX COMMISSION



WHAT ARE YOU LOOKING FOR TODAY?



### Property Tax Bills and Payments

Questions about your property tax bill and payments are handled by your local county officials. [Please visit this page](#) to contact your county officials.



GENERAL INFORMATION



PROPERTY TAX RELIEF



CERTIFIED TAX RATES



PERSONAL PROPERTY



TAX INCREASE PROCESS



CENTRALLY ASSESSED



TRAINING & LICENSING



LOCALLY ASSESSED

Give Feedback



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## Property Tax Forms & Pubs

You can narrow the list of forms by choosing one or more types from this dropdown box.



Type

- Type
- Assessment Compliance
- Centrally Assessed Appeals
- Centrally Assessed County
- Centrally Assessed Natural Resources
- Centrally Assessed Railcar
- Centrally Assessed Registration
- Centrally Assessed Utility
- Certified Tax Rates
- Publications
- Standards of Practice

Search:

		PDF	XLS/DOC	Revised	Type
		<a href="#">pdf</a>		Jul 2020	Assessment Compliance
	Form	<a href="#">pdf</a>		Apr 2016	Standards of Practice
		<a href="#">pdf</a>		Jan 2020	Centrally Assessed Appeals
		<a href="#">pdf</a>		Jan 2020	Centrally Assessed Appeals
		<a href="#">pdf</a>		Jul 2020	Standards of Practice
	Fee Owner	<a href="#">pdf</a>		Sep 1999	Standards of Practice
PT-12	Notice of Intent to Dismiss the Appeal	<a href="#">pdf</a>		Mar 2019	Standards of Practice
PT-13	Record of Appearance and Minute Entry	<a href="#">pdf</a>		Aug 2001	Standards of Practice
PT-14	Stipulation of Agreement for Real Property Valuation	<a href="#">pdf</a>		Jan 2000	Standards of Practice
PT-15	Sample Decision Letter – Real Property	<a href="#">pdf</a>			Standards of Practice



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## Property Tax Forms & Pubs



You can narrow the list of forms by choosing one or more types from this dropdown box.

**Note:** If you get an error stating "Please wait..." and the form doesn't download, you can right-click on the form, download to your computer, and open directly in Adobe Reader. Other PDF viewers might not work.

Type

[Remove filter for: Centrally Assessed County](#)

Show  entries


Search:

Number	Name	PDF	XLS/DOC	Revised	Type
PT-301	GenTax County Logon Request	<a href="#">pdf</a>		Apr 2021	Centrally Assessed County

Previous Next

Give Feedback

*This website is provided for general guidance only. It does not contain all pertinent tax laws or rules.*



## Utah Tax and Accounting System

**WARNING**

This system may contain US Government information, which is restricted to authorized user ONLY. Unauthorized access, use, misuse or modification of this computer system or of the data contained herein or in transit to/from this system constitutes a violation of Title 18, United States Code, Section 1030, and may subject the individual to Criminal and Civil penalties pursuant to Title 26, United States Code, Sections 7213, 7213A (the Taxpayer Browsing Protection Act), and 7431. This system and equipment are subject to monitoring to ensure proper performance of applicable security features or procedures. Such monitoring may result in the acquisition, recording and analysis of all data being communicated, transmitted, processed or stored in this system by a user.

If monitoring reveals possible evidence of criminal activity, such evidence may be provided to Law Enforcement Personnel.

**ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING**

Logon ID

Password

**Logon**

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# County Manager Overview

Reports   Import / Export   Accounts   Appeals   🔍

Preliminary Reports   **County Book**   Other Reports

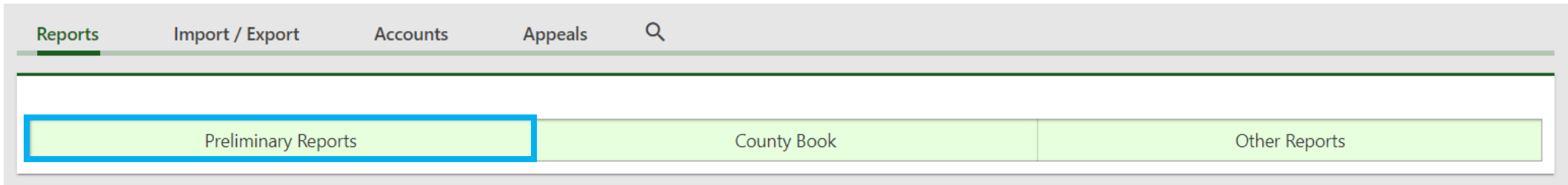
County Book ⋮

⏪ Page 1 of 3 ⏩ 85 Rows  

Report Year	View	Export	Title	Category	Processed
<b>2022</b>					
	🔍	⬇️	Assessment Value by County Key	PCA	24-May-2022
	🔍	⬇️	Assessment Values by Industry	PCA	24-May-2022
	🔍	⬇️	Assessment Values by Property	PCA	24-May-2022
	🔍		Assessment Values by Tax Area	PCA	24-May-2022
	🔍		Assessment Values by Taxpayer	PCA	24-May-2022
	🔍		County Book-Natural Resources	PCA	24-May-2022
	🔍		County Book-Utilities	PCA	24-May-2022
	🔍		Land Valuation Summary	PCA	24-May-2022
	🔍		Leased Assets Report	PCA	24-May-2022
	🔍		Personal Property Exemption	PCA	24-May-2022
	🔍		Taxpayer Changes	PCA	24-May-2022
	🔍		Taxpayers with Penalties	PCA	24-May-2022
	🔍	⬇️	Assessment Values Railcar	PRC	24-May-2022

13 Rows

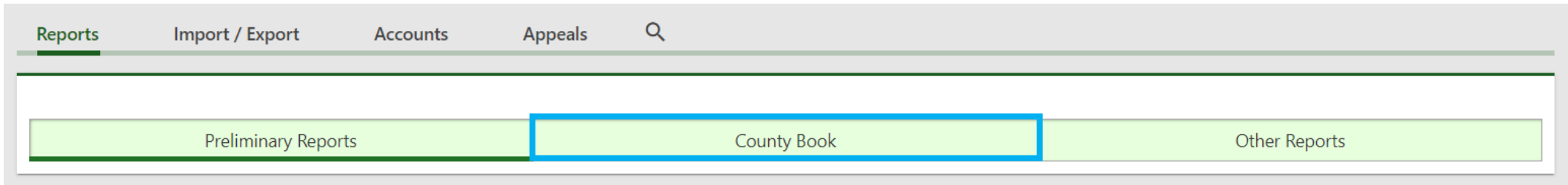
⬇️



## DEFAULT VIEW

Only used prior to May 22 when the County Book is published

Use to verify data and information prior to May 22




Main tab to use

Use after May 22 when the County Book is published

Contains the most up to date reports



Reports **Import / Export** Accounts Appeals 

---

**Import**

---

**County Keys**

Loads county keys into Gentax allowing accounts to be linked with the county account numbers.

**Deeds**

Updates land information with the most recent deed information from ownership changes.

**Export**

---

**County Keys**

Exports county keys from Gentax allowing county key updates to be made and imported.



# County Manager Overview

Item 1.

Reports Import / Export **Accounts** Appeals

Mailing Addresses ⋮

Page 1 of 3 107 Rows

Invalid	Contacts	Delinquent	Account ID	Account Name	Industry	Mailing Address
			12514239-003-PCA		Land Only	
			11147621-005-PCA			
			11925223-003-PCA			
			10226201-003-PCA			
			10854272-005-PCA			
			14065268-002-PCA			
			11926052-005-PCA			
			12119556-004-PCA			
			14065303-002-PCA			
			10872273-003-PCA			
			10869129-003-PCA			
			12759788-003-PCA			



# County Manager Overview

Item 1.

Reports Import / Export Accounts **Appeals** 🔍

Appeals

Year	Appeal File Date	Appeal Number	Account ID	Name	Industry	Status	Appeal Type	Original	Requested	In Dispute	Result
2022	19-May-2022	22-1067	12592066-003-PCA	[REDACTED]	Telecommunications	Closed	TP	Valuation Appe:	[REDACTED]		523,287,960.00
2022	09-May-2022	22-1024	12142429-012-PCA	[REDACTED]	Electric Utility	Closed	TP	Valuation Appe:	[REDACTED]		6,754,890,529.00
2022	28-Jul-2022	22-1351	11969381-012-PCA	[REDACTED]	Electric Utility	Status Conference	TP	Valuation Appe:	[REDACTED]		Pending
2022	17-Nov-2022	22-1847	10000944-002-PRC	[REDACTED]	PRC	Closed	TP	Valuation Appe:	[REDACTED]		2,626,362.00
2022	01-Aug-2022	22-1357	11971419-007-PCA	[REDACTED]	Gas Pipeline	Status Conference	TP	Valuation Appe:	[REDACTED]		Pending
2021	20-Jul-2021	21-1393	11969381-012-PCA	[REDACTED]	Electric Utility	Status Conference	TP	Valuation Appe:	[REDACTED]		Pending
2021	22-Jun-2021	21-1165	12592066-003-PCA	[REDACTED]	Telecommunications	Complete	TP	Valuation Appe:	[REDACTED]		612,963,110.00
2021	20-May-2021	21-837	12142429-012-PCA	[REDACTED]	Electric Utility	Status Conference	TP	Valuation Appe:	[REDACTED]		Pending
2021	27-Jul-2021	21-1354	12520688-006-PCA	[REDACTED]	Telecommunications	Complete	TP	Valuation Appe:	[REDACTED]		415,278,049.00
2021	02-Aug-2021	21-1402	12763312-007-PCA	[REDACTED]	Liquid Pipeline	Complete	TP	Valuation Appe:	[REDACTED]		302,784,000.00
2021	30-Jul-2021	21-1379	12055125-006-PCA	[REDACTED]	Railroad	Complete	TP	Valuation Appe:	[REDACTED]		1,979,000,000.00
2021	27-Jul-2021	21-1389	12593635-005-PCA	[REDACTED]	Electric Generation	Status Conference	TP	Valuation Appe:	[REDACTED]		Pending
2020	27-May-2020		12541240-014-PCA	[REDACTED]	Gas Utility	Closed	TP	Audit	[REDACTED]		1,739,818,190.00
2020	21-Jul-2020	20-1411	14110424-002-PCA	[REDACTED]	Telecommunications	Closed	TP	Valuation Appe:	[REDACTED]		235,639,310.00
2020	18-May-2020	20-1050	12142429-012-PCA	[REDACTED]	Electric Utility	Formal Hearing	TP	Valuation Appe:	[REDACTED]		Pending



Roger Barth – Manager	385-377-4998	<a href="mailto:rlbarth@utah.gov">rlbarth@utah.gov</a>
<b>Curtis Williams – Sr. Analyst</b>	<b>385-499-0539</b>	<a href="mailto:curtiswilliams@utah.gov">curtiswilliams@utah.gov</a>
Carbon, Emery, Garfield, Grand, Piute, San Juan, Wayne		
Chris Jessee	385-499-0548	<a href="mailto:cjessee@utah.gov">cjessee@utah.gov</a>
Beaver, Iron, Juab, Kane, Millard, Utah, Washington		
Kaleb Zohner	385-285-5019	<a href="mailto:kzohner@utah.gov">kzohner@utah.gov</a>
Box Elder, Cache, Davis, Morgan, Rich, Weber		
Tim Downey	385-499-0552	<a href="mailto:tdowney@utah.gov">tdowney@utah.gov</a>
Daggett, Duchesne, Salt Lake, Sanpete, Sevier, Summit, Tooele, Uintah, Wasatch		
Cindy Clark – Research Analyst	801-297-3614	<a href="mailto:cmclark@utah.gov">cmclark@utah.gov</a>

Analysts are assigned to specific counties.  
Please contact your assigned analyst or the manager.



JJ Alder– Manager

801-573-0131

[jwalder@utah.gov](mailto:jwalder@utah.gov)

Joe Thomas

385-285-5020

[josephthomas@utah.gov](mailto:josephthomas@utah.gov)

Steve Sorweid

385-499-0546

[ssorweid@utah.gov](mailto:ssorweid@utah.gov)

Rachael McIntire

385-499-0550

[rmcintire@utah.gov](mailto:rmcintire@utah.gov)





Devin Hales – Manager	385-377-4638	<a href="mailto:dhales@utah.gov">dhales@utah.gov</a>
Kevin Miles – Sr. Analyst, Pipelines	385-499-0563	<a href="mailto:kevinmiles@utah.gov">kevinmiles@utah.gov</a>
Joseph Kasal – Power	385-499-0560	<a href="mailto:jkasal@utah.gov">jkasal@utah.gov</a>
Cody Kemp – Railroads/Railcar	385-499-0561	<a href="mailto:ckemp@utah.gov">ckemp@utah.gov</a>
Kristen Lefort – Airlines	385-285-5017	<a href="mailto:klefort@utah.gov">klefort@utah.gov</a>
Tina Wright – Appeals & Utilities	385-499-0570	<a href="mailto:tinawright@utah.gov">tinawright@utah.gov</a>

Unlike Natural Resources the Utility section is not broken up by a specific analyst over a specific county. Please contact the individual over the specific industry or contact the manager.

Thank You