

**IN THE FIRST JUDICIAL DISTRICT COURT,
IN AND FOR CACHE COUNTY, STATE OF UTAH**

LOWELL HUBER, VS DAVID GRANGE et. al.,	Plaintiff, Defendants.	DECISION, FINDINGS OF FACT AND ORDER Case Number: 160100029
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This case is before the Court pursuant to Plaintiff's Complaint and Defendants' Counterclaims. The trial of this case was held on December 14, 15, 2017 and January 24, 25, 26, 2018. At trial, the Court received many exhibits and heard testimony from witnesses. In preparation of this Decision, the Court has reviewed the trial testimony, exhibits, moving papers and examined applicable legal authorities. Having considered the forgoing, the Court issues this Decision, Findings and Order.

SUMMARY

In this case, the parties combined knowledge, business efforts, work, services, equipment, tools, business expertise and real property without any written agreements. The testimony by the parties conflicted in many areas and it has been very difficult for the Court to know what agreements were made. There is a great amount of confusion as to whether the relationship was a sale of a business interest in DD Auto & Salvage (herein after DD Salvage) to Huber or whether it was a loan to the Granges. In addition to this confusion, the parties later started a second business relationship known as DD Heavy Towing (herein after DD Towing) without any written agreements outlining

ownership, duties, assets and compensation.

The Court finds that both parties made substantial and good faith efforts to successfully conduct both businesses. However, personal disagreements and objectionable actions by both parties arose which made it impossible for them to conduct the businesses together. To sum it up, Mark Twain said it best by declaring, "A mere verbal contract ... is the weakest of all weak weapons. If you had only come sooner I could have given you priceless advice, viz.,- Never make a verbal contract with any man." *Letter to Charles H. Webb, April 8, 1875, Ltrs-Publs, p. 86.*

The Court will consider each business separately.

DD Salvage

1. In August, 2007, David and Tammy Grange purchased a scrap yard - salvage yard located West of Logan on Highway 30, from Howard McKee and they set up DD Auto & Salvage, LLC ("DD Salvage") to operate the salvage yard.
2. The land purchased from Howard McKee on which the salvage yard is located is owned by David and Tammy Grange (Parcel 05-059-0012) and is leased to DD Salvage for the payments made to Howard McKee.
3. DD Salvage is owned 50% by David Grange and 50% by Tammy Grange. Daniel Grange works with his parents in the salvage yard, and prior to December 2015, was active in the management and day-to-day operations of DD Towing as well. Huber does not own any interest in the underlying real property where the salvage yard is located or in the operating entity DD Salvage.
4. The Court found this property (Parcel 05-059-0012, Salvage Property)

was not part of any agreement between Huber and Daniel Grange. This is the parcel underlying DD Salvage.

5. Because of financial difficulties, in January or February, 2010, David Grange discussed with Huber the potential for a business arrangement which would include Huber as a 50% member in the scrap yard business operated by DD Salvage. Specifically, the discussions with Huber were for Huber to invest \$400,000 for a 50% LLC membership (but not manager) interest in DD Salvage. The parties did not reduce their agreement to a signed writing and the underlying terms of that agreement have been disputed by each party. The Court has previously ruled that based on the law of the case the agreement was for a 50% membership interest in DD Salvage for \$400,000 to be paid by Huber. (November 2017 Order of the Court.)

6. Due to the 2008 recession Granges needed at a minimum \$400,000 to satisfy certain financial obligations including tax obligations but they never received this from Huber.

7. Granges understood the source of the \$400,000 would be the proceeds from the sale of Huber's 300 North Main property that Huber stated he was selling to Logan City. Huber did in fact receive approximately \$400,000 from the sale of his Main Street property to Logan City.

8. Huber and David Grange discussed that Huber would include his adjacent real property to the operation of DD Salvage. However, the Court finds that there was never a meeting of the minds and there was never any agreement reached between the parties.

9. As a result of their discussions and with the hope of a continuing business relationship, both parties provided conflicting testimony to the Court concerning who made "improvements" to Huber's parcel the benefited the salvage business and improvements to the Grange's parcel. The improvements were pouring a large concrete pad and installing concrete barriers. The Court finds that there was conflicting evidence of the value of the so called "improvements." The Granges testified that the improvements were valued at over \$224,437. Huber's land was never transferred to DD Salvage and is still in Huber's name or the name of Huber's family trust, which the Court finds is under his control.

10. Throughout the litigation, Huber consistently asserted control over Parcels 05-060-0015 (Front Shop Property or Towing Shop Property) and Parcel 05-060-0001 (River Property). These parcels are titled in a trust but the Court finds that is inconsistent with Huber's own testimony to the Court. His inconsistencies affect his credibility.

11. Huber regularly asserted claims that would be inconsistent with his recent position that the trust is separate. For example, only weeks before trial, Huber asked the Court to hold Defendants in contempt for not including his Parcel 05-060-0001 in a request for a conditional use permit. Likewise, he asked the Court to find Defendants in contempt for allegedly dumping pollutants onto the property and that it be "returned to my possession." These actions are inconsistent Huber's recent position. The Court finds that during the two years of this litigation, even when this Court was entering preliminary injunctions as to control of the property, Huber never asserted until trial that he did not

have control and authority over the property.

12. Further, Huber failed to provide any documents (i.e. trust documents) that would lead the Court to believe he is not in full control of the trust and able to direct and dispose of the property as he desires.

13. The Court finds that for purposes of this case and Parcels 05-060-0001 (River Property) and 05-060-0015 (Front Shop Property), the trust is an alter ego of Huber, and will not observe any distinction between them when Huber plainly has not.

14. Between 2011 and 2013, the Granges and Huber provided conflicting testimony that they each installed concrete pads and blocks on the perimeter of the Parcel 05-060-0001 (River Property). These improvements were made to provide more area for the Salvage business to operate. However, there was never any agreement that the property would be contributed to DD Salvage and the Granges have failed to meet their burden of an agreement. The property was never contributed by Huber and he retains control and legal ownership of the property. The Court finds that a portion of Parcel 05-060-0001 (River Property) and Parcel 05-059-0012 (Salvage Property) were used as part of the DD Salvage yard and were intermingled by the parties without any written or oral agreement.

15. When Huber received a smaller cash settlement (due to the partial property exchange with Logan City) Huber had Granges deposit \$374,945.19 in their account, then they wrote a check back to Huber (\$375,000) so that supposedly he could do a 1031 exchange - tax free property exchange. Granges meanwhile kept wondering when Huber would perform his promise to invest \$400,000.

16. Huber would contribute and withdraw money until roughly April 2011, when he ceased financial contributions. Granges admit that Huber contributed \$295,000 to DD Salvage (not taking offsets and other matters into consideration).

17. Hoping that Huber would invest \$400,000.00, the Granges made commitments to taxing authorities. The Court finds that the parties' discussions for Huber to pay \$400,000.00 were mere negotiations and did not amount to a binding contract as evidenced by their course of conduct and dealings in how they subsequently treated Huber's money as a loan. Also, the Court finds that the Grange's did not reasonably rely on Huber's statements to invest \$400,000.00 because throughout their business relationship the contributions by Huber became a loan as evidenced by their discussions and their course of conduct. In fact, by the time the concrete and concrete barriers were installed the parties were treating Huber's money as a loan because he was receiving repayments.

18. The Court finds that the business relationship between the Huber and the Granges was very difficult and contentious: however, they made good faith efforts to try to make it work by purchasing more scrap metal, used equipment and tools. As the parties tried to work through their differences, they continued to share expertise, equipment and services to make the Salvage business successful and on personal projects. Granges in good faith added Huber as an authorized signatory to the DD Salvage bank account. Contrary to Huber's assertion, the Court finds that the trial testimony shows he was not introduced by the Granges as a partner and owner of DD Salvage.

19. By the end of 2010, even though he had failed to perform his end of the bargain to purchase 50 percent of the business Huber began trying to take a more active role in the salvage business and the Granges were trying to get along with Huber and make the business successful. While the Granges were hopeful the \$400,00.00 would be paid, the Court finds that their reliance on this representation was not reasonable because of the deteriorating relationship with Huber and their course and conduct in treating the money paid by Huber as a loan.

20. During this time period, the Court finds that Huber was pocketing cash from DD Salvage and DD Towing transactions whenever customers paid with cash.

21. In December 2010, while David and Tammy Grange were in Mexico with family for Christmas, Huber took part of his money out of the business and told the DD Salvage employees that it was interest on the money he had lent to the Granges.

Huber admitted on cross examination that he told Derek Grange that the money that he took out was interest.

22. Granges and DD Salvage have treated the money (that they at first thought was being used to purchase a 50% membership interest in DD Salvage from them personally) as a loan to DD Salvage with the money unilaterally taken out of the business as well as the cash for the catalytic converters and other metals as repayments to Huber.

23. Granges started keeping track of when Huber unilaterally took money out of DD Salvage (when they were aware of such). Granges believed that as of late 2015 Huber had little, if any, money loaned to DD Salvage. The business relationship rapidly

deteriorated between the Granges and Huber becoming an unworkable situation affecting the Salvage and Towing businesses. Huber became a negative influence on the businesses which affected their profits and credibility in the salvage business.

24. What the Granges thought was to be a \$400,000 investment was not performed but became a loan and then because Huber had signatory access to funds he started to take the funds back out of the business as repayment. Granges did not approve or acquiesce to this, but Granges did not wish to make an issue of it, hoping that Huber would perform as promised.

25. The Court finds that the \$295,000.00 from Huber to the Granges became a loan transaction which all parties treated as a loan. The Court finds that the business relationships between the parties deteriorated to the point that Huber began taking unilateral action on his own and excluded Granges from DD Towing altogether.

DD Towing

26. In late 2009, Daniel Grange came up with the idea to start a heavy towing business, and he and David Grange decided to try to get a heavy wrecker and start doing heavy tows. The Granges talked with Huber and the parties agreed that such a venture could be profitable and could benefit the Salvage business. Huber had funds which they used to purchase a heavy wrecker. Huber, Daniel and David Grange, with the assistance of Paul Saunders, an accountant, set up DD Heaving Towing, Inc., ("DD Towing").

27. Huber's startup contribution to DD Towing was \$70,000 (\$60,000 wrecker and \$10,000 cash). Huber alleged he contributed other items, but these were never

disclosed and no documents or evidence was produced of these and the Court finds that he failed to meet his burden to prove other items were contributed or purchased.

28. On March 12, 2010, David Grange incorporated DD Towing as the sole incorporator. Paul Saunders prepared the Articles of Incorporation and it identifies the three (3) Initial Directors as: David Grange, Daniel Grange and Lowell Huber. It also identifies the original officers as David Grange – President, and Lowell Huber – Vice President. As indicated above the initial stock ownership was: Huber 50%; Daniel Grange 25% and David and Tammy Grange 25%. After the initial investment was paid off, it was converted to one-third (33%) each.

29. In 2012, Huber approached Daniel and David Grange about taking the depreciation on the heavy wrecker. Since the heavy wrecker was acquired with Huber's funds, they believed this was a fair request. The parties met with Paul Saunders and he explained that the only way this could be accomplished from a federal tax standpoint (because the entity was treated as a "Subchapter S corporation" for federal income taxation purposes), was to change the K-1's to show that Huber owned 98% of the stock and Daniel and David 1% each.

30. The Court finds the tax ownership change was for tax purposes only and did not affect the actual ownership of DD Towing.

31. The parties discussed this and agreed that the K-1's would be changed to show the 98%/1%/1% ownership, but that after the tax benefit of the depreciation was completed and Huber's initial investment paid back the ownership of DD Towing would be changed to reflect the effort and contributions of each party as 33 1/3 % each. As

Daniel's, and David and Tammy's 2010 and 2011 tax return had already been filed, the returns were amended. From 2010 until around November/December 2015, the parties operated DD towing as each contributing 1/3 of the effort and capital, with Huber receiving the tax benefits of the depreciation on the heavy wrecker.

32. Huber provided no consideration for the tax ownership change and solely benefited from it.

33. In April 2014, as problems developed between the parties Huber filed a Corporation Information Change Form with the Utah Department of Commerce, Corporations Division and removed David Grange as President and a Director of DD Towing and substituted himself as President and his wife Laurie S. Huber as a Director. The Granges did not become aware of this change until late 2015.

34. The Court previously found that Huber did not provide proper notice to David Grange, Daniel Grange, or Tammy Grange, for any corporate meetings at which corporate structure changes were made to DD Towing.

35. In October 2014, without telling David or Daniel, Huber opened a new banking account at Lewiston State Bank. When Daniel found out about the new account, Huber refused to provide bank statements or accountings to the Granges.

36. In the beginning years, Daniel was doing the driving, the accounting, advertising, and getting on rotations. Daniel would split his time between DD Scrap and DD Towing, with a little over half of Daniel's time spent at DD Towing. DD Scrap paid Daniel's wages until his departure from DD Towing in December 2015.

37. In 2013-2014, business for DD towing "really started picking up." Huber

testified that this was due to his efforts because he was "driving consistently."

38. However, Huber did not have his CDL, required to drive heavy tow trucks. He did not obtain his CDL for two and a half years, until December 28, 2015. At most, even with a learner's permit, he was not doing heavy tows until June 2015. The Court finds this testimony affects Huber's credibility in his testimony.

39. Huber claimed in his pleadings that he owns 98% of DD Towing, but the Court finds the evidence at the trial fails to support his claim. The Granges agreed to the depreciation change because Huber had fronted the money for the purchase of the heavy wrecker and had not been paid back. The change allowed Huber to receive the depreciation benefit until he was paid back.

40. Up until November/December 2015 Daniel Grange and Huber were jointly operating DD Towing with David's help as needed. The relationship began to deteriorate because additional funds were coming into the business and Huber wanted to take them out as cash or keep all cash received from cash transactions.

41. Daniel eventually quit in December 2015 because of his family situation, building a new home, not being paid, and Huber's accusations against him. The Court finds that Daniel Grange abandoned DD Towing when he had other remedies available to him which left all the work for the business with Huber. Also, Huber refused to provide the banking records to the Granges for the Towing company.

42. Huber excluded the Granges from the Towing business by changing locks and changing passwords.

43. Huber refused to provide bank statements for the new bank account, and

he refused to account for the cash he was taking.

44. In connection with the operation of DD Towing, all towing companies are required to have secured impound lots to protect towed vehicles. As part of the overall operations, land which is owned by David and Tammy Grange personally was informally leased and made available to DD Towing for use as impound lots. These consisted of two (2) separate impound locations, including one that was adjacent to the salvage yard.

45. The consideration for the use of the impound lots was to be the storage fees incurred by the car owners whose vehicle was being impounded, and in the event the vehicle was abandoned, then the salvage value of the vehicle to go to the salvage yard. Huber refused to pay any lease payment and moved all of the vehicles out of the impound lots and refused to acknowledge the parties' agreement related to the impound lots.

46. By late 2015, the relationship with Huber had deteriorated to the point that Granges contacted an attorney and through the attorney formally asked Huber to sit down and try to resolve the problems. Huber refused to sit down and account for cash he received in the businesses, and then eventually Huber excluded Daniel and David Grange from all aspects of DD Towing.

47. Huber has made public statements to customers and members of the public in general that Granges are thieves and have embezzled or stolen money from him. For example, Huber contacted the Granges most important customer, Western Metals, and told their sales representative that David Grange was a "thief" and

“embezzled money.” Huber denied doing this. However, the Court finds that the testimony of Leslie Bonvillain of Western Metals is more credible than Huber’s testimony.

48. Western Metals accounts for roughly 95% of DD Scrap’s business.

HUBER’S CREDIBILITY AND CONFLICTING EVIDENCE

49. There was a vast disparity in the manner in which the parties elected to present their cases. Huber failed to make adequate initial disclosures or produce documents in response to discovery requests. Huber’s evidence consisted primarily of his own testimony with some limited documentation to corroborate his testimony. By contrast, Granges’ initial disclosures and production of documents allowed them to present documents which supported much of the testimonial evidence, particularly Defendants’ Exhibit 22 which was supported by Exhibits 25 and 27.

50. Throughout the litigation, Huber’s testimony was not supported by the documents. The Court finds made assumptions and allegations and testified in generalities. For example, he testified that he assumed – and acted – on the belief that “DDA” on bank statements meant DD Auto. And every time an account listed a transaction under DDA, he assumed it meant DD Auto/DD Towing was illicitly transferring funds. He testified this supported his conclusion that Defendants were embezzling money, based on these banking records. However, trial testimony showed that DDA was simply a banking abbreviation for Demand Deposit Account. This was something Huber could and should have investigated.

51. In addition, Huber testified as to approximate sums and approximate dates

(e.g., that he received two \$8,500 payments from DD Towing), however, on cross examination he admitted that Defendants' Exhibit 11 showed he actually received two payments of \$8,750.

52. Even before filing suit, Huber was a signatory on the DD Towing and DD Salvage accounts. However, he never made any real efforts to request records or conduct any personal investigation to support his allegations.

53. Huber also claimed the "president of the bank" personally told him that the Granges were embezzling money, and that was the basis for his allegations. However, Huber did not call the "president of the bank" [Sandi Jardine] as a witness at trial to confirm his testimony; Defendants did call Sandy Jardine as a witness. And her testimony contradicted Huber's. She testified that she did not recall ever saying anything similar to that, and that would be out of character for her to say something of that nature.

54. There were several other inconsistencies in the testimony:

- a. Huber testified that the agreement to acquire a 50% interest in the salvage yard was entered into in 2008 – for \$120,000 - he was adamant that he never had agreed to \$400,000. David Grange testified the agreement was for \$400,000 and was done in early 2010. The evidence showed that Huber entered into a real estate transaction with Logan City in March-April 2010 and in fact did sell his 300 North Main property to Logan City for \$400,000. (Defendants Exhibits 25 and 30.) Huber further testified that until the sum exceeded \$120,000 it was a convertible loan. Granges

disputed this. By the end of 2009, however it is undisputed Huber had only loaned \$55,000 and been repaid \$30,000 leaving a balance of only \$25,000. It seems more plausible that if the parties had entered into a buy-sell arrangement in early 2008 that more than \$25,000 would have been paid by the end of 2009, two years later. On cross examination when confronted by his deposition testimony Huber acknowledged that the relationship started as a lender-borrower relationship.

- b. Huber appears to deal a lot in cash and provided no support for the cash transactions other than his testimony. Granges were able to produce records and witnesses regarding the financial dealings that supported their testimony. Besides the cash taken for the catalytic converters Granges produced witnesses supporting their claims that Huber took substantial cash from DD Salvage. (Testimony of Steve Hammer, Mike Rutlege, Jeremy Hudson as well as David and Daniel Grange.)
- c. Huber testified that he gave David Grange \$100,000 in cash without getting any type of receipt or written IOU. David Grange disputed this.
- d. Huber made no attempt to verify any offsets to Granges. Tammy Grange's records (Defendants Exhibit 22, 25 and 27) gave a thorough accounting of matters in their favor as well as matters in Huber's favor. The Court finds that Exhibit 22 is reliable and accurate and a more comprehensive accounting.
- e. Huber was a signatory to all bank accounts and knew the password to the

Utah.gov towing account. Granges requested access, but were denied, and had to subpoena the LSB Bank records and the Utah.gov tow records.

- f. Huber claims he maintained a record to support his cash transactions but failed to produce anything that would support his testimony in the discovery process or at trial.
- g. Huber testified that he made a separate loan to BT Crane for \$20,000. But on cross examination after showing him his deposition testimony he acknowledged that it was part of the undisputed \$295,000 (Defendants' Exhibit 7) amount he claimed to have loaned Granges.
- h. Huber testified that he loaned Grange Construction \$10,000. But on cross examination after showing him his deposition testimony he acknowledged that he had produced no records to support that this was not part of the undisputed \$295,000 sum. Huber also acknowledged on cross that he received lumber for the roof of his swimming pool which he then was willing to give a \$2,500 credit. David Grange testified that he specifically recalled that in order to build the Nibley water tank project, the general contractor, Raymond Construction, advanced the funds for Grange Construction to purchase the necessary lumber to form up the water tank.
- i. Huber testified that he was only taking the catalytic converter money for safekeeping for the salvage yard. But Jeremy Hudson testified that Huber told him that he (Huber) was talking the money because this is the only

way he could get repaid.

- j. Huber testified that he never told anyone that Granges had embezzled or stolen money. Leslie Bonvillian testified to the contrary.
- k. Testifying about the value of the business Huber testified that he still had a lien on the equipment. But he acknowledged that he had no written document to support his position and that he had no title lien and did not know what a UCC lien was. Curiously, Huber testified that no money was to come out of the towing company until the trucks were paid off. Yet Exhibit Defendants Exhibit 22 supported by Exhibit 25 show that \$93,950 was taken out of DD Towing starting in 2014. This would support a conclusion that there is no lien on the vehicles.
- l. Huber testified on cross-examination that he had all of the LSB bank statements printed off for Daniel Grange in 2015, but none of these records were produced in his initial disclosures, his discovery responses or trial exhibit. (Testimony of Lowell Huber.)
- m. Huber admitted that he has a bad back and a knee replacement, and needed help from the Granges with certain activities. But then claimed he engaged in multiple hard labor activities, such as restoring vehicles and installing cement. (Testimony of Lowell Huber.)

55. In essence, Huber had access to bank accounts and records, but refused to actually review them and conduct any personal investigation. Similarly, he tried to cloak his allegations in authenticity – ‘from the bank president’.

56. Secrist testified that in Christmas of 2011, she and her then-husband, Huber, were at dinner with friends when the topic of Huber's involvement in DD Scrap came up. Huber explained that the reason he was loaning money to David Grange was so that "Dave couldn't pay him back so he loaned him more money and that he would end up owning the company." This partially explains Huber's motivation for breaching the agreement to pay the full \$400,000 and instead started treating the funds as a loan to David Grange.

57. Following the first two days of trial, Secrist testified that she received a call from Huber and that he made implied threats to Secrist for working with the Granges. Witness tampering seriously affects the administration of justice and cannot be condoned. Even the implication that there will be "consequences" for testifying, whether carried through or not, has an inherent chilling effect on the legal process and threatens the just determination of a matter.

PLAINTIFF'S CLAIMS FOR RELIEF

58. A large part of why this case has been so difficult is because Huber failed to properly plead matters and failed to produce documents in pretrial disclosures, discovery requests and supplemental disclosures. The Court previously noted this in its ruling on December 8, 2017 by stating:

The Court finds that from the outset of this case it has been poorly prosecuted by Plaintiff and his prior counsel. Even when given opportunities to correct deficiencies, Plaintiff has failed to do so. This has made it very difficult for Defendants to know what Plaintiff is alleging and his claimed damages. This is not how cases are to be tried under our rules of procedure. The lack of compliance by Plaintiff with even the basic rules of disclosure, discovery, procedure and pleading create very difficult positions for the Plaintiff and the Court.... The Court will not allow the Defendants to be placed at a disadvantage because of Plaintiff's sloppiness and failures.

59. On December 8, 2017, the Court granted summary judgment on Plaintiff's second, fifth, and sixth causes of action, (Pierce the Corporate Veil, Punitive Damages, and "Reservation to Amend.") The Court found no evidence to support piercing any corporate veils. Plaintiff did not meet the statutory requirements for a punitive damages request. Plaintiff did not oppose the summary judgment motion as to punitive damages and "Reservation to Amend."

60. Plaintiff's remaining claims before the Court are: 1) Quantum Meruit, Contract Implied in Law (Amended Complaint, First Cause of Action); and 2) Dissolution (Amended Complaint, Third Cause of Action).

61. \$295,000 – Funds to Salvage Yard. Defendants affirmatively acknowledge, and have since the beginning of the case, that Huber contributed \$295,000 to the Salvage Yard. These funds are accounted for in Trial Exhibit 22. These funds were contributed on or around October 17, 2008 (\$10,000), October 29, 2008 (\$10,000), September 3, 2009 (\$35,000), January 7, 2010 (\$15,000), March 16, 2010 (\$15,000), March 24, 2010 (\$10,000), April 20, 2010 (\$50,000), April 27, 2010 (\$20,000), April 28, 2010 (\$40,000), November 10, 2010 (\$10,000), February 3, 2011 (\$7,500), March 15, 2011 (\$7,500), March 29, 2011 (\$5,000), March 30, 2011 (\$10,000), April 14, 2011 (\$50,000).

62. Steel for Bed Truck. Huber admitted he had been compensated for this and was not seeking repayment.

63. \$4,316 – Irrigation Pipe. Huber claims he contributed \$4,316 worth of

irrigation pipe. He claimed half of this went onto his own property and half onto the Scrap Yard property. However, David Grange testified that it was all placed on Mr. Huber's property. Similarly, Daniel Grange testified that the pipe purchased by Huber went onto his property, which was installed and laid by Daniel. The Court denies this claim.

64. Labor, Irrigation Pipe. The Court denied because it was never disclosed.

65. Non-ferrous Building Doors. The Court denied because it was never disclosed.

66. Installation of Doors. The Court denied because it was never disclosed.

67. Installation of Concrete. The Court denied because it was never disclosed.

68. Concrete Walls. The Court denied because it was never disclosed.

69. Linkbelt Crane. The Court denied because it was never disclosed.

70. Real Property Improvements. Huber's counsel acknowledged no dollar amount damages would be claimed because they were not disclosed.

71. Auction Items (except fuel tank). Huber acknowledged that all auction items are already either in his possession or on the tagging list (undisputedly as Huber's).

72. Fuel Tank (70 Gallon). Huber claims he purchased a fuel tank from the Honeyville Auction. He testified the auctioneer listed it as a 70 gallon fuel tank, but that the auctioneer was wrong and it was actually a 100 gallon fuel tank. Huber claims this is the fuel tank currently possessed by Grange Construction. Daniel testified that Grange

Construction has a gallon fuel tank but it is 100 gallons and Grange Construction has owned it since he was a little boy and that it is not the fuel tank Huber is claiming. The Court denies this claim.

73. Card Board Recycling Proceeds. The Court denied because it was never disclosed.

74. \$10,000 – Concrete Blocks. Huber testified there were 500 blocks. Daniel testified there were 400. David testified there were 400. Huber "assumes" the Granges took 225 blocks from his east wall. He did not personally count the concrete blocks and was simply guessing. Huber admitted the Granges have bought their own concrete blocks. Daniel Grange testified that all of Huber's blocks are on Huber's property (either in Bear Lake, the River Property, or Front Shop Property). David Grange testified that all of Huber's blocks are on Huber's property (Bear Lake, River Property, or Front Shop Property). The Court finds that Huber has his portion of the blocks and denies Huber's claim for any more blocks.

75. \$10,000 – Paying Down LeGrand Johnson Bill (Perimeter Wall Wet Concrete). Granges did and do not dispute that Huber paid \$10,000 toward DD Salvage's bill at LeGrand Johnson's (concrete supplier). Huber classified this as paying for wet concrete, but the \$10,000 went toward DD Salvage's general bill. It is important to note this did not pay for the wet concrete itself, as that was later charged to Defendant's account (the distinction is important so there is not a double claim/offset under the concrete work and as an individual claim).

76. \$800 – Computer. Daniel Grange does not dispute he possessed a computer from his time as the bookkeeper for DD Towing. The computer is awarded to Huber.

77. Vehicle Hauling. The Court denied because it was never disclosed.

78. \$10,000 – Loan for Lumber. Huber testified he loaned \$10,000 to Grange Construction and this was likely done by a check. No check, bank statement, or other document was ever produced verifying this claim. David Grange testified no such loan ever occurred or cash was received from Huber. The money for the lumber was advanced by the general contractor (Raymond Construction) and later offset.

79. \$20,000 – Crane Loan. Huber testified he loaned \$20,000 to Grange Construction to cover a bank loan for a crane. However, this was part of the \$295,000 already acknowledged and accounted for.

DEFENDANTS' CLAIMS FOR RELIEF

Breach of Fiduciary Duty

80. DD Towing is a Utah corporation and a closely held business with three (3) shareholders: David Grange-25%; Daniel Grange-25%; and R. Lowell Huber ("Huber")-50%. DD Towing files taxes as a "Subchapter S" corporation. In addition to being shareholders, each of the foregoing was an original director and officer of DD Towing.

81. All the shareholders owed fiduciary duties of loyalty and due care to each other as an officer, director and shareholder.

82. At the outset, DD Towing established its only bank account at the Bank of

Utah and all of the shareholders-directors-officers were signatories to that account. As signatories they each had full access to all the banking records. All towing business was transacted through this account until approximately October 2014.

83. In October of 2011, David Grange transferred funds out of DD Towing to his other personal businesses. He treated the transfers as loans from DD Towing to his other entities. These funds were repaid in 2011 and 2012.

84. When Daniel Grange found out about the transfers he spoke with his father and made it clear that he could not transfer money out of the company, even as a loan, and no further transactions of this nature occurred after 2011.

85. However, the Court finds that these transfers were improper and made without the knowledge and consent of Huber. When Huber discovered the withdrawals they became an additional source of contention between the parties, which Huber used to justify his improper actions against the Granges. The Court finds that David Grange's violations were not as serious because he paid the money back, whereas, Huber did nothing to remedy his violations. The actions of both parties contributed to the deterioration of the business relationship and as such to Court will not award any punitive damages against Huber.

86. No bylaws were produced by either party and there was unrebutted testimony from Daniel and David Grange that no bylaws were ever prepared by Paul Saunders, CPA, whom it was acknowledged had prepared the Articles of Incorporation for DD Towing.

87. Shortly prior to April 14, 2014, Huber discussed with his accountant Ken

Canfield, what it would take to remove Daniel Grange and David Grange from the company bank account. He then attempted to hold a corporate meeting for this purpose. Huber testified he did not know if it was a shareholders' meeting, a directors' meeting or some other type of corporate meeting, but he intended to remove David Grange as a director of the corporation because of the unauthorized withdrawal of funds. In furtherance of his plan he testified that he posted what he called a "notice" on the towing shop door and towing shop whiteboard approximately 24-48 hours before the meeting was to occur. No copy of the notice was hand delivered or mailed to the Granges. No copy of any purported notice was produced at trial although Laurie Secrist (formerly Laurie Huber) testified she prepared a written document that she understood to be some type of notice of a company meeting.

88. Neither David Grange nor Daniel Grange attended the meeting. David was not aware of the meeting; and Daniel had other commitments and could not attend any meeting. Huber testified that he held the meeting and the only persons present were himself and his then wife Laurie Huber (Secrist).

89. This Court has already determined that Huber failed to give proper notice to David, Daniel, or Tammy Grange before making corporate structure changes. Order on Terms of Agreements, Docket Nov. 1, 2017, ¶15.

90. On April 14, 2014, Huber filed with the Utah Department of Commerce a form purporting to give formal public notice that David Grange was no longer an officer or director of the company; that Huber was now the President; and that Laurie Huber (Secrist) was now a director. The Court finds that the appointment of a director is an

action that must be taken by the shareholders. The removal and appointment of a new President is an action that must be taken by the directors. Without knowing what type of meeting was intended, what the Bylaws provided or required, or even if any Bylaws exist, it is difficult to determine if a quorum was present to take such action, but it is clear that the notice as testified to (and which this Court has already found notice of which did not occur) was not legally adequate to hold either a shareholders or directors meeting.

91. On October 27, 2014, on the advice of his accountant Ken Canfield, Huber unilaterally and intentionally changed DD Towing's bank from Bank of Utah to Lewiston State Bank ("LSB"). In doing so he and his then-wife Laurie Huber became the only signatories on the LSB account. This effectively prevented the other shareholders and officers of the company from obtaining financial information about the business.

92. Daniel Grange's efforts to obtain banking and financial information from that time (October 2014) throughout 2015 were unsuccessful even though he attempted to obtain such on multiple occasions.

93. Huber testified on cross-examination that he had all of the LSB bank statements printed off for Daniel Grange, but none of these records were produced in his initial disclosures, his discovery responses or trial exhibit.

94. From 2014 through 2016 Huber took cash out of the DD Towing totaling \$93,950.00. Defendants' Exhibits 22 and 25.

95. Huber testified on cross-examination that he put this money back into the towing business; and that he maintained receipts and records for cash expenditures -

but he provided no records to substantiate this, either in his initial disclosures, his discovery responses or trial exhibits. Huber knew the underlying accounting was an issue in dispute and for the duration of the litigation - over two years - he failed to provide any records to support this testimony. The Court finds that his testimony is insufficient and self serving and he failed to present any corroborating evidence to support it. Dealing in cash in this manner is not the usual course of business and creates problems. Huber had a fiduciary duty to David and Daniel Grange to maintain written records of all these cash transactions and he failed to produce any such record. There was also testimony that Huber maintained a safe at his home and that he told others, including Laurie Secrist, that he kept a record of the cash in the safe. The Court finds that the cash was improperly taken out of the business and it has not been properly accounted for to the shareholders.

96. DD Towing is required by Utah state law to record all of its tows and impounds on a website maintained by the State of Utah. Huber testified that he changed the password for this DD Towing company account at the State of Utah website which prevented David and Daniel Grange from obtaining any information about tows and impounds and related charges which DD Towing was charging, even though they together owned a 50% interest in the towing company. Huber testified that he did this to protect himself from the Granges' alleged embezzlement. Huber failed to provide the State towing information in disclosures, discovery or at trial.

97. Huber testified that he felt the value of DD Towing was between \$175,000 to \$225,000, based on the trucking and tow equipment of the company.

98. Daniel Grange testified that he felt the value of DD Towing was \$ 265,000 based on the value of the trucking and tow equipment owned by the company, but not any goodwill.

99. The Court finds the valuation testimony from Huber and Daniel Grange is not reliable and very self- serving. Neither testified as to any details of the equipment value, or income and expenses for each year. Both testified "matter of factly" without presenting to the Court much thought or any analysis.

100. The Court finds that the only reason DD Towing has any value is because Huber kept operating it. As the Court found in paragraphs 40 and 41, Daniel Grange abandoned the business and Huber has been operating it on his own since December, 2015. Only because of Huber's work and efforts since December, 2015 is the business and equipment still viable and the Court finds it is proper to give a discount of \$30,000. The Court finds DD Towing is valued at \$200,000 minus a \$30,000 discount for a value of \$170,000.

101. Values given by both parties were exclusive of the \$93,950 of cash that Huber took out of the company and failed to account for.

102. Granges have suffered damages as a result of Huber's breach of fiduciary duty including, without limitation, the \$93,950 funds converted and unaccounted for and their exclusion from the towing company management and records.

103. Huber's actions were taken knowingly, willfully and in disregard of the rights of Granges as shareholders, directors and officers of the company. But the Court also finds that David Grange's actions of transferring funds from DD Towing to his other

personal businesses were taken knowingly, willfully and in disregard of the rights of Huber and the other shareholders. However, to his credit, David Grange paid the unauthorized transfers back to DD Towing correcting his actions. However, Huber failed to correct his wrongful actions.

104. Huber's breaches have been ongoing even after the Court put into place an injunction at the early outset of this litigation. These continuing breaches are evident by the multiple order to show causes and findings of Huber being in contempt of court.

105. Due to Huber's breach of fiduciary duties, Granges are entitled to judgment against Huber for compensatory damage of not less than ½ the value of the company \$170,000.00 (\$85,000) plus ½ of the cash of \$93,950 (46,975) or \$131,975(\$85,000 + \$46,975) with no punitive damages being awarded.

Slander Per Se

106. Around May 2016, Huber accused David Grange of embezzling money and being a thief. This statement was made to DD Salvage's primary customer which accounts for 95% of DD Salvage's sales. (Testimony of Leslie Bonvillian and Defendants' Exhibit 29 and testimony of Daniel Grange.) Huber failed to prove that these statements were true. In fact, Huber first denied making any statements to this effect on cross-examination. Huber later attempted to justify the statement based on a claim that the President of the Bank of Utah, Sandy Jardine, made this statement to him. Sandy Jardine testified she was not the President of the Bank of Utah, but the Branch Manager of the Logan 1400 North Main branch. She also testified she had not made this or any similar statement about any of the Granges to Huber.

107. Granges testified that they believed that similar statements were made by Huber to others business associates, but they could not prove such.

108. Given that the parties were in litigation at the time this statement was made, the Court finds that it was made intentionally or recklessly; it was false; and, in this context the statements constitute slander per se as it impugned the business practices and integrity of David Grange and DD Salvage.

109. Huber intended to place David Grange and DD Salvage in a false light.

110. The statements are slander per se and go to the essential integrity of the Granges and the manner in which they conduct their business relationships, and are such that damages may be presumed. The law presumes that damages will be suffered and that protecting one's reputation is essential.

111. Huber's false statements could have caused significant damage to Grange's business relationships. It required them to address the false statements and attempt to mitigate the damages caused by Huber's false statements.

112. Granges failed to produce any witnesses or evidence of any actual damages cause by Huber's false statements.

113. As a direct result of Huber's false statements, David Grange and DD Salvage have suffered reputational damages and should be awarded damages of \$1.00.

114. Given the importance of the one's reputation, the difficulty in even determining an event of slander has occurred, then mitigating the harm caused by the slander, we as a society have an interest in deterring such conduct by not only the

Plaintiff, but others as well and the Court finds that it is proper to award punitive damages of \$1000.00.

Promissory Estoppel – Unjust Enrichment - Conversion

115. In reliance on the promises made by Huber to pay them \$400,000 and to allow the use of the property east and south of the salvage yard, the Granges undertook several actions, all of which were with Huber's permission, including but not limited to placing Huber on the DD Salvage bank signature card, making improvements to Huber's real property, allowing Huber to have interaction with their customers, suppliers (third-parties who purchase the salvage materials from DD Salvage), access to cash receipts, etc., all of which gave Huber significant access to the DD Salvage business.

116. Huber's actions (e.g., the promises, assurances and partial performance) constitute a promise reasonably expected to induce Grange's reliance. The Court finds that the Granges' reliance was reasonable.

117. After gaining access to the DD Salvage checking account and property of DD Salvage, Huber began taking the funds back and also taking property and cash from DD Salvage.

118. Over the course of their dealings, each of the parties treated the funds received from Huber as a loan and the amounts paid back to Huber were received as a loan. No formal accounting was presented as evidence at trial.

119. These promises, agreements, representations and other actions alleged above did in fact induce Grange's to take detrimental action and in light of the promises and part performances alleged above such reliance was reasonable.

120. The Court finds that Huber received the benefits from the Granges including improvement to his adjacent real property and funds otherwise belonging to DD Heavy Towing and/or DD Salvage.

121. Between 2011- 2013, the Granges installed \$224,375.54 of improvements onto Parcel 05-060-0001 (River Property). The Court places great weight on the facts that Huber was aware of these improvements, and testified that he allowed the Granges to put up the cement blocks and pour the concrete pads and sump on his property. These improvements were made because of the agreements and representations of Huber. Both parties testified that the property is necessary for DD Salvage continued operation because it contains the sump and concrete pads.

122. Huber failed to offer a competing valuation for the improvements on Parcel 05-060-0001 (River Property).

123. The Court finds it would be unjust and inequitable for Huber to retain the benefits of the sump, concrete blocks and concrete pads on his River Property. The Court finds the improvements cannot be removed.

124. The Court finds that the Granges have met their burden and proved unjust enrichment. The Court finds a substantial benefit was conferred upon Heber by the Granges installing the concrete pads and sump. The Court finds that Huber had

knowledge of the improvements and expressly approved of them. Finally, the Court finds that it is inequitable to allow Huber to retain the benefits of the improvements.

125. The Utah Supreme Court has stated, “We have also noted that unjust enrichment plays an important role as a tool of equity: “[u]njust enrichment law developed to remedy injustice when other areas of the law could not,” and therefore “must remain a flexible and workable doctrine.” *Rawlings v. Rawlings*, 2010 UT 52, ¶ 29, 240 P.3d 754, 763. The Supreme Court went on to state: “But if such a remedy is available, the “ ‘trial court is accorded considerable latitude and discretion in applying and formulating an equitable remedy, and [it] will not be overturned unless it [has] abused its discretion.’ *Rawlings v. Rawlings*, at ¶ 21.

126. In this case, the Court has struggled with “applying and formulating an equitable remedy.” The Court finds that an equitable remedy is as follows:

- a. Granges shall be allowed to purchase from Huber the portion of the River Property that contains only the concrete pads, concrete blocks and sump at fair market value. The Court orders that the portion to be purchased shall be surveyed with the cost divided equally between the parties. The Court orders that the portion to be purchased shall be appraised with the cost divided equally between the parties. Within 10 days from the date of this decision, Counsel for the parties shall meet and confer about the selection of and appraiser and surveyor. If the parties cannot agree on an appraiser or surveyor, then within 20 days from the

date of this decision each party shall submit two proposed names and the Court will select the appraiser or surveyor.

b. Because the Court is essentially ordering the subdivision of the River Property, the parties are ordered to immediately contact and begin working with Cache County, Logan City and the State of Utah for all necessary and required permits and approvals. The Granges are ordered to begin and complete this process and they will be liable for all costs, fees and expenses for any required permits and approvals. Huber and the Granges are ordered to fully cooperate and sign any required documents to accomplish this process.

c. After the appraisal, survey and approvals are received the parties are ordered to meet and negotiate the terms of payment. If the terms cannot be agreed upon, then the Court will set the terms after proposals are received from the parties.

d. The Court orders that the remainder of River Property shall remain the property of Huber.

e. As questions or problems arise, the Court directs Counsel to contact my Court Clerk, Hillary Fruge, to immediately schedule a telephone conference to resolve any issues.

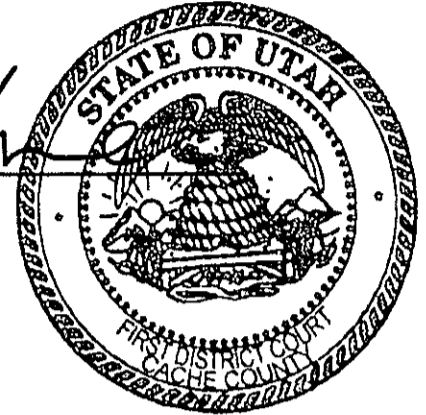
127. This Decision, Findings and Order constitutes the final order in this case and no further order is required.

Ent 1193990 Bk 2001 Pg 864

Dated this 19th day of April, 2018.

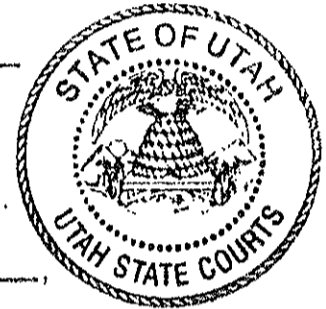
Thomas L. Willmore

Thomas L. Willmore
District Court Judge



/TLW/HF

STATE OF UTAH
COUNTY OF Cache
I hereby certify that the document to
which this certificate is attached is a
full, true and correct copy of the
original filed in the Utah State Courts.
WITNESS my hand and seal
this 20 day of April,
20 18.



DISTRICT/JUVENILE COURT

Janderson

CLERK



PROPOSED Tax Year: 2018

Recorder's Office

179 North Main St. Suite 101 • Logan, UT 84321 • (435) 755-1530

4/20/2018

05-060-0001

Parcel Number

Owner's Name & Address

Owner(s) List

Parcel **05-060-0001** Entry **1011157**
 Name **JONES, MICHAEL K TR**
 C/O Name **C/O LOWELL HUBER**
 Address **980 N 200 E**

 City, ST Zip **LOGAN, UT 84321-3339**
 District **128 COLLEGE YOUNG MOSQUITO**
 Year **2018** Status **TX**

1 JONES, MICHAEL K TR
1050038 1680/1430

Property Address

Address
 City
 Tax Rate **0.010633** (Tax Rate Proposed for 2018)

PARCEL HISTORY

REM 5/89-0014; REM 7/90-0015; REM 7/92-0016; REM 9/93-0017; REM 10/03 UDOT; COMB W/05-060-0002 9/11;

LEGAL DESCRIPTION FOR 2018

BEG AT NW COR LT 6 BLK 28 PLT E LOGAN FARM SVY & TH S 89*06' E 373.9 FT TO TRUE POB TH E 258.63 FT M/L TO NE COR LT 6 TH S 824 FT M/L ALG W LN OF ST TH W 315 FT M/L TO MAIN CHANNEL OF SLOUGH TH NE'LY ALG MAIN CHANNEL OF SLOUGH TO PT 250 FT S & 117.55 FT E M/L FROM TRUE POB TH W 117.55 FT TO SE COF PARCEL 05-060-0015 (ENT 906773) TH N 250 FT ALG E LN SD PARCEL TO TRUE POB CONT 4.28 AC M/L

PROPERTY INFORMATION

		2017		Proposed 2018 Values			
		Acres	Market	Taxable	Acres	Market	Taxable
BS	BUILDING SECONDARY		5,300	5,300		5,300	5,300
LS	LAND SECONDARY		36,754	36,755	4.28	36,754	36,755
TOTALS		4.28	42,054	42,055	4.28	42,054	42,055

BUILDING & TAX INFORMATION

Square Footage: **800**
 Year Built: **1978**
 Building Type: **SFR**

The reported property values and calculated levied amounts are approximations based on proposed working values. These values and rates are subject to change prior to November 1.

2017 TAXES:	447.17	(Certified Rate: 0.010633)
2018 Taxes:	447.17	(Proposed Rate: 0.010633)
Special: +	0.00	
Rollback: +	0.00	
Penalty: +	0.00	
Abatements: -	0.00	
Payments: -	0.00	
Projected 2018:	447.17	

BACK TAX SUMMARY

Year	Back Taxes	Special	Rollback	Interest	Penalty	Year Total
2014	434.47	0.00	0.00	96.68	10.86	542.01
2015	447.91	0.00	0.00	72.36	11.20	531.47
2016	453.69	0.00	0.00	40.65	11.34	505.68
2017	447.17	0.00	0.00	8.31	11.18	466.66

Back Taxes Not Paid: 2,045.82 *

* Interest is calculated on a monthly basis. Please call the Treasurer's Office for an updated payoff amount at 435-755-1500. Good until 4/30/2018



PROPOSED Tax Year: 2018

Recorder's Office

179 North Main St. Suite 101 • Logan, UT 84321 • (435) 755-1530

05-060-0015

Parcel Number

Owner's Name & Address

Owner(s) List

Parcel **05-060-0015** Entry **1130680**
 Name **JONES, MICHAEL K TR**
 C/O Name **C/O LOWELL HUBER**
 Address **980 N 200 E**

 City, ST Zip **LOGAN, UT 84321-3339**
 District **027 LOGAN CITY**
 Year **2018** Status **TX**

1 JONES, MICHAEL K TR
1130680 1860/1149

Property Address

Address
 City
 Tax Rate **0.013966** (Tax Rate Proposed for 2018)

PARCEL HISTORY

PT 05-060-0001 7/90; REM 11/03 UDOT;

LEGAL DESCRIPTION FOR 2018

PT OF LOT 6 BLK 28 PLT E LOGAN FARM SVY: BEG S 89*06' E 125 FT FROM NW COR SD LT 6 & TH S 89*06' E 248.9 FT TH S 250 FT TH W 248.9 FT TO PT S 0*54' W OF BEG TH N 0*54' E 250 FT TO BEG 1.43 AC
 SUBJ TO R/W OVER THE WEST 25 FT THEREOF
 LESS PARCEL TO UDOT ENT 846334 NET 1.38 AC

PROPERTY INFORMATION

		2017		Proposed 2018 Values			
		Acres	Market	Taxable	Acres	Market	Taxable
BC	BUILDING COMMERCIAL		111,100	111,100		111,100	111,100
LC	LAND COMMERCIAL		27,600	27,600	1.38	27,600	27,600
TOTALS		1.38	138,700	138,700	1.38	138,700	138,700

BUILDING & TAX INFORMATION

Square Footage: **3,464**
 Year Built: **1980**
 Building Type: **Comm**

The reported property values and calculated levied amounts are approximations based on proposed working values. These values and rates are subject to change prior to November 1.

2017 TAXES:	1,937.08	(Certified Rate: 0.013966)
2018 Taxes:	1,937.08	(Proposed Rate: 0.013966)
Special:+	0.00	
Rollback:+	0.00	
Penalty:+	0.00	
Abatements:-	0.00	
Payments:-	0.00	
Projected 2018:	1,937.08	

BACK TAX SUMMARY

Year	Back Taxes	Special	Rollback	Interest	Penalty	Year Total
2014	1,884.22	0.00	0.00	399.24	16.09	2,299.55
2015	1,916.37	0.00	0.00	309.42	47.91	2,273.70
2016	2,008.38	0.00	0.00	180.15	50.21	2,238.74
2017	1,937.08	0.00	0.00	36.00	48.43	2,021.51

Back Taxes Not Paid: 8,833.50 *

* Interest is calculated on a monthly basis. Please call the Treasurer's Office for an updated payoff amount at 435-755-1500. Good until 4/30/2018

Ent 1193990 Bk 2001 Pg 867



PROPOSED Tax Year: 2019

Recorder's Office

179 North Main St. Suite 101 • Logan, UT 84321 • (435) 755-1530

4/20/2018

05-059-0012

Parcel Number

Owner's Name & Address

Owner(s) List

Parcel **05-059-0012** Entry **1130873**
 Name **GRANGE, DAVID & TAMMY**
 C/O Name
 Address **2983 S 2000 W**

City, ST Zip **WELLSVILLE, UT 84339-96**
 District **128 COLLEGE YOUNG MOSQUITO**
 Year **2019** Status **TX**

1 GRANGE, DAVID & TAMMY
1130873 1860/1817

Property Address

Address
 City
 Tax Rate **0.010633** (Tax Rate Proposed for 2019)

PARCEL HISTORY

REM 5/88-0016; PT THIS, REM TO 0019,0020 9/97; COMB W/05-059-0019, 05-060-0014,16,17,20 9/11; COMB W/GAP 2/18;

LEGAL DESCRIPTION FOR 2019

BEG AT NW COR LT 6 BLK 28 PLT E LOGAN FARM SVY & TH S 89*06' E 125 FT TH S 0*54' W 250 FT TH E 248.9 FT TO SE COR PARCEL 05-060-0015 TH E 117.55 FT M/L TO MAIN CHANNEL OF SLOUGH TH SE'LY ALG SLOUGH TO S LN LT 6 SD BLK 28 TH N 88*16'16" W 365.43 FT M/L TO SW COR LT 6 TH N 88*37'50" W 663.64 FT M/L TO SW COF LT 5 TH N ALG E LN OF 2100 W ST 176.98 FT TO SW COR PARCEL 05-059-0016 (ENT 675344) TH S 89*14'35" E 189.9 FT TH N ALG E LN OF SD PARCEL 458.77 FT M/L TO S LN OF 200 N ST TH S 89*14'35" E 460.42 FT ALG ST TC BEG CONT 11.72 AC M/L

WITH & SUBJ TO 50 FT R/W AS SHOWN BY BK 450 PG 906: BEG 100 FT E OF NW COR SD LT 6 & TH E 50 FT TH S 300 FT TH W 50 FT TH N 300 FT TO BEG

ALSO: BEG AT NW COR LT 7 SD BLK 28 & TH S 164 FT M/L TH E 345 FT M/L TO MAIN CHANNEL OF SLOUGH TH NE'LY ALG SD CHANNEL TO N LN OF LT 7 TH W ALG LT LN TO BEG CONT 1.30 AC M/L CONT 13.02 AC IN ALL

PROPERTY INFORMATION

Acres	2018		Proposed 2019 Values		
	Market	Taxable	Acres	Market	Taxable

BUILDING & TAX INFORMATION

2018 TAXES PAID:	0.00	(Certified Rate: 0.010633)
2019 Taxes:	0.00	(Proposed Rate: 0.010633)
Special: +	0.00	
Rollback: +	0.00	
Penalty: +	0.00	
Abatements: -	0.00	
Payments: -	0.00	
Projected 2019:	0.00	

The reported property values and calculated levied amounts are approximations based on proposed working values. These values and rates are subject to change prior to November 1.

BACK TAX SUMMARY

NO BACK TAXES