

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

8:30 a.m., Thursday, December 4, 2014

Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

**Participating:**

John L. Valentine - Commission Chair  
D'Arcy Dixon Pignanelli - Commissioner  
Michael J. Cragun - Commissioner  
Robert P. Pero – Commissioner  
Kerry Chapman – Administrative Law Judge

**Commission Office:**

Christa Johnson, Commission Executive Assistant  
Charlie Roberts, Public Information Officer

**Note:** A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <http://tax.utah.gov/commission-office/meetings>.

**I. Call to Order**

Commission Chair Valentine called the meeting to order at 8:37 a.m. He welcomed the County Assessors and other 2014 Assessors School participants.

**II. Case Review**

Commissioner Cragun gave a case review presentation and answered questions from County Assessors and their staff members.

Commission Chair Valentine recessed the meeting for a five minute break.

**III. Information on Mediation**

Commission Chair Valentine called the meeting back to order at 9:25 a.m.

Commissioner Dixon gave a summary on mediations in 2014 and provided some information and observations on mediation for the County Assessors and their staff to consider A handout was provided.

**IV. Mock Formal Hearing**

Commissioner Pero stated the purpose for the mock formal hearing. He introduced Administrative Law Judge Kerry Chapman who would be conducting the mock hearing with all the Commissioners participating. Those serving as the participating parties were John McCarrey, Assistant Attorney General as attorney for the Petitioner, and Tyler McIntosh, Property Tax Valuation Analyst, as the Petitioner and Property Owner, and Tim Bodily, Deputy Salt Lake District Attorney, as counsel for the County BOE; and Gerald Osborne, Property Tax

Appraisal Manager, as the Assessor and Representative for the BOE, and Kimberlee Jones, Property Tax County Representative, as the County Appraiser.

**V. Adjourn**

Commission Chair Valentine adjourned the meeting at 11:38 a.m.

**Approved on:** Thursday, December 11, 2014

**Attested:** Christa Johnson  
Executive Assistant  
Utah State Tax Commission