

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, August 11, 2016

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

**Participating:**

John L. Valentine – Commission Chair

Michael J. Cragun – Commissioner

Robert P. Pero – Commissioner

Rebecca L. Rockwell – Commissioner

Barry Conover – Executive Director

**Commission Office:**

Christa Johnson, Commission Executive Assistant

**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 9:02 a.m.

**II. Public Comment (individuals or groups wishing to address the Commissioners for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission)**

Commission Chair Valentine asked if anyone wished to address the Tax Commissioners. There were no comments.

**III. Approving Commission Meeting Minutes of Thursday, July 14, 2016**

**MOTION:** Commissioner Cragun moved to approve the Commission Meeting minutes of Thursday, July 14, 2016. The motion passed unanimously.

**IV. Executive Director's Report**

Mr. Conover offered to answer any questions but the Commissioners had none.

**V. Commissioners' Report**

Commission Chair Valentine reported that in the last Commission Meeting Mr. John Ulibarri, Weber County Assessor and Mr. Kevin Jacobs, Salt Lake County Assessor, requested the Utah State Tax Commission study Rule R884-24P-62 Valuation of State Assessed Unitary Properties Pursuant to Utah Code Ann. Section 59-2-201, for the purpose of determining whether the rule should be amended to include cable companies in the definition of "Telecommunication Properties". The Commission has scheduled a public Commission Meeting to receive

preliminary public input on this issue. The Special Commission Meeting will be held on Wednesday, August 31, 2016 at 10:00 a.m., at Utah State Tax Commission, Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah. He asked that staff notify the involved entities to attend.

**VI. Adjourn to Closed Session**

**MOTION:** Commissioner Cragun moved that the Commissioners meet in closed session to discuss pending or reasonably imminent litigation. The motion passed with Commission Chair Valentine, Commissioner Cragun, Commissioner Pero and Commissioner Rockwell voting aye.

**VII. Return to Open Session**

Commission Chair Valentine called the meeting back to order at 9:18 a.m.

**VIII. Consider approving stipulation and settlement agreement for Chevron USA, Inc. v. Utah State Tax Commission and Davis County Board of Equalization, Fourth District, Utah County, case No. 150400197**

**MOTION:** Commissioner Cragun moved to approve the stipulation and settlement agreement as presented, and to authorize counsel's signature on behalf of the Commissioners for Chevron USA, Inc. v. Utah State Tax Commission and Davis County Board of Equalization, Fourth District, Utah County, case No. 150400197. The motion passed unanimously.

**IX. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:21 a.m.

**Approved on:** Wednesday, August 31, 2016

**Attested:** Christa Johnson

Executive Assistant

Utah State Tax Commission