

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

10:00 a.m., Wednesday, August 31, 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 10:02 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 Open and Closed Commission Meeting Minutes of Thursday, August 11, 2016

MOTION: Commissioner Cragun moved to approve the Open and Closed Commission Meeting minutes of Thursday, August 11, 2016. The motion passed unanimously.

IV. Discuss Amending Rule R884-24P-62

Commission Chair Valentine stated that in the July 14, 2016 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.”

Commission Chair Valentine explained the purpose of the meeting and outlined how the meeting would proceed.

The Commissioners opened the discussion for public comments.

Comments were received from the following:

Tim Bodily, Deputy District Attorney, Salt Lake County
Christian Altenburger, Senior Manager Property Tax, Comcast
Eric Isom, MIB Partners LLC., Representing CenturyLink
Laron Lind, Attorney General's Office, Representing Property Tax Division
John Ulibarri, Weber County Assessor
Steve Proper, Director of Government Affairs, Comcast
Jerold G. Oldroyd, Ballard Spahr LLP, Representing Comcast
Robert Strong, Executive Director – Tax, AT&T
Kira Slawson, Emery Telcom and All West Communications
Roger Tew, Utah League of Cities and Towns

V. Adjourn

Commission Chair Valentine adjourned the meeting at 11:26 a.m.

Approved on: Thursday, September 8, 2016

Attested: Christa Johnson

Executive Assistant

Utah State Tax Commission