

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, September 8, 2016

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

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner *Excused*
Robert P. Pero – Commissioner
Rebecca L. Rockwell – Commissioner
Barry Conover – Executive Director *Excused*

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 9:00 a.m. and noted that Commissioner Cragun is attending the National Conference of State Tax Law Judges and Mr. Conover is attending the Governor's Building on SUCCESS conference.

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 Special Commission Meeting Minutes of Wednesday, August 31, 2016

MOTION: Commissioner Pero moved to approve the Special Commission Meeting minutes of Wednesday, August 31, 2016. The motion passed unanimously.

IV. Approve submission of proposed rule amendments to Division of Administrative Rules for publication in Utah Register [action item]

1. R884-24P-33. 2017 Personal Property Valuation Guides and Schedules

Commissioner Rockwell introduced the following proposed rule amendment for the Commission to consider and submit for publication to the Division of Administrative Rules.

The valuation guides and schedules contained in this rule are reviewed and updated annually by the Property Tax Division. The personal property guides and schedules are used for local property tax valuation and assessment of business personal property and certain motor vehicles

by county assessors. Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. The proposed amendments also clarify the air coolers that are included in Class 8 as VGO tank air coolers and adds “pipe laid in or affixed to land” in the items listed in Class 16.

The rule will be posted in the October 1, 2016, Bulletin. The 30-day public comment period will end October 31, 2016. The earliest date for the amendment to become effective is November 7, 2016.

MOTION: Commissioner Rockwell moved to submit the proposed rule amendment R884-24P-33. 2017 Personal Property Valuation Guides and Schedules, to the Division of Administrative Rules.

V. Adjourn

Commission Chair Valentine adjourned the meeting at 9:05 a.m.

Approved on: Tuesday, October 4, 2016

Attested: Christa Johnson

Executive Assistant

Utah State Tax Commission